

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

**ORDER AUTHORIZING THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF BIG LOTS, INC., ET AL., TO
RETAIN AND EMPLOY MCDERMOTT WILL & EMERY LLP
AS COUNSEL, EFFECTIVE SEPTEMBER 24, 2024**

Upon the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) of Big Lots, Inc. and its affiliated debtors and debtors in possession (collectively, the “Debtors”) for the approval of the Committee’s retention and employment of McDermott Will & Emery LLP (“McDermott”) as counsel in connection with the Chapter 11 Cases, effective September 24, 2024; and upon consideration of the declaration of Darren Azman (the “Azman Declaration”), which is attached to the Application as Exhibit B; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms that are used but not defined herein shall have the meanings ascribed to such terms in the Application.

this proceeding and the Application in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Application having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby,

ORDERED, ADJUDGED, AND DECREED that:

1. The Application is **GRANTED** to the extent set forth herein.
2. The Committee's retention and employment of McDermott as counsel in connection with the Chapter 11 Cases, including to represent the Committee in the Chapter 11 Cases and any matter or proceeding arising in or relating to the Chapter 11 Cases, on the terms and conditions that are set forth in the Application and the Azman Declaration, effective September 24, 2024, is approved under Bankruptcy Code section 1103(a).
3. The terms and conditions of McDermott's retention and employment as the Committee's counsel in connection with the Chapter 11 Cases, which are set forth in the Application and the Azman Declaration, are reasonable and approved as such under Bankruptcy Code section 328(a).
4. McDermott shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330(a) and 331, Bankruptcy Rule 2016, the Local Rules, and any order establishing procedures for professionals' interim compensation and reimbursement of expenses.

5. McDermott shall provide 10 days' notice to the Debtors, the U.S. Trustee, and the Committee before implementing any increases in its hourly rates. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in Bankruptcy Code section 330(a), and nothing in this Order shall prevent the Court from reviewing any rate increase under Bankruptcy Code section 330(a).

6. McDermott shall make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in Appendix B – Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, which became Effective on November 1, 2013, in connection with both the Application and any interim or final fee applications that McDermott files in the Chapter 11 Cases.

7. McDermott shall neither apply nor receive payment from the Debtors' estates for any fees or expenses arising from the defense of an objection to a request for the award, allowance, or payment of McDermott's fees and expenses.

8. Notwithstanding anything in the Application to the contrary, McDermott shall (i) to the extent that McDermott uses the services of contract attorneys, independent contractors, or subcontractors (collectively, the "Contractors") in these cases, pass through the cost of such Contractors at the same rate that McDermott pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflicts checks as required for McDermott; and (iv) file with this Court such disclosures required by Bankruptcy Rule 2014.

9. To the extent that the Application is inconsistent with this Order, this Order shall govern.

10. The Committee is authorized to take any action that is necessary or appropriate to effectuate the relief granted in this Order.

11. Notwithstanding any procedural rule to the contrary, this Order shall become effective and enforceable immediately on its entry.

12. The Court retains jurisdiction of any matter arising from or relating to this Order or its interpretation, implementation, or enforcement.

EXHIBIT B

Azman Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)) Chapter 11
))
BIG LOTS, INC., <i>et al.</i> ,)) Case No. 24-11967 (JKS)
))
Debtors. ¹)) (Jointly Administered)
))

**DECLARATION OF DARREN AZMAN IN SUPPORT OF APPLICATION
OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF BIG
LOTS, INC., ET AL., TO RETAIN AND EMPLOY McDERMOTT
WILL & EMERY LLP AS COUNSEL, EFFECTIVE SEPTEMBER 24, 2024**

I, Darren Azman, declare as follows:

1. I am a partner of the firm of McDermott Will & Emery LLP (“McDermott” or the “Firm”). McDermott maintains offices at, among other places, One Vanderbilt Avenue, New York, New York 10017, and The Brandywine Building, 1000 N. West Street, Suite 1400, Wilmington, Delaware 19801. I am a member in good standing of the Bars of the States of New York and Massachusetts, and I have been admitted to practice in the U.S. Courts of Appeals for the Second and Third Circuits, and the U.S. District Courts for the District of Massachusetts and the Eastern and Southern Districts of New York. There are no disciplinary proceedings pending against me.

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

2. I am familiar with the matters set forth herein and make this Declaration in support of the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) of Big Lots, Inc. and its affiliated debtors and debtors in possession (collectively, the “Debtors”), for the approval of the Committee’s retention and employment of McDermott as counsel in connection with the Chapter 11 Cases, effective September 24, 2024.

3. On September 23, 2024, under section 1102 of title 11 of the United States Code (the “Bankruptcy Code”), the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed the Committee. *See* Docket No. 248. The Committee currently comprises: (a) Realty Income Corporation; (b) Blue Owl Real Estate Capital LLC; (c) America’s Realty, LLC; (d) Zest Garden Limited; (e) NCR Voyix Corporation; (f) Twin Star International, Inc.; and (g) Everstar Merchandise Co., Limited. On September 24, 2024, the Committee selected McDermott to serve as the Committee’s counsel in connection with the Chapter 11 Cases, subject to the Court’s approval.

4. In preparing this Declaration, through my colleagues, I submitted to McDermott’s computerized client and conflict database (the “Conflict Database”) the names set forth on a list of parties in interest identified by the Debtors and additional parties identified by McDermott. The list of the parties searched by McDermott is attached hereto as Schedule 1 (collectively, the “Searched Parties”).

5. The Conflict Database maintained by McDermott is designed to include every matter on which the Firm is now and has been engaged, by which entity the Firm is now or has been engaged, and, in each instance, the identity of certain related parties and adverse parties and

² Capitalized terms that are used but not defined herein shall have the meanings ascribed to such terms in the Application.

certain of the attorneys in the Firm that are knowledgeable about the matter. It is the policy of McDermott that no new matter may be accepted or opened within the Firm without completing and submitting to those charged with maintaining the Conflict Database the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and related and adverse parties. Accordingly, McDermott maintains and systematically updates this system in the regular course of business of the Firm, and it is the regular practice of the Firm to make and maintain these records.

Representation of Parties in Interest

6. To the extent that I have been able to ascertain that McDermott has been retained within the last three years to represent any of the Searched Parties in matters unrelated to the Chapter 11 Cases, such facts are disclosed on Schedule 2 attached hereto.³ In connection with the services to be rendered to the Committee, McDermott will not commence a cause of action against any Current Client with respect to the Chapter 11 Cases, unless McDermott has received a waiver from the Current Client allowing McDermott to commence such an action. In connection with the Chapter 11 Cases, to the extent any causes of action are commenced by or against any Current Client, and a waiver letter is not obtained permitting McDermott to participate in such action, the Committee will retain conflicts counsel to represent the interests of the Debtors' unsecured creditors.

³ As referenced in Schedule 2, the term "current client" (the "Current Clients") means a client to whom time was posted in the 12 months preceding September 24, 2024, the date the Committee selected McDermott as its proposed counsel (the "Retention Date"); the term "former client" means a client to whom time was posted between 12 and 36 months preceding the Retention Date, but for whom no time has been posted in the 12 months preceding the Retention Date; and the term "closed client" means a client to whom time was posted in the 36 months preceding the Retention Date, but for which the client representation has been closed. As a general matter, McDermott discloses connections with former clients or closed clients for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Retention Date.

**Connections with Parties Representing One Percent or More of
McDermott's Revenues for 2021, 2022, or 2023**

7. At the inception of each engagement for which a declaration is required under Bankruptcy Rule 2014, McDermott reviews the information relating to the parties involved in a bankruptcy case to determine whether any such party, together with its known related entities, were clients of McDermott and, as a result, made payments to McDermott for services rendered in the calendar year prior to the date of review that in the aggregate for each such party exceed one percent of McDermott's total revenues for such calendar year. In connection with this Declaration, McDermott has reviewed similar information for the years 2021, 2022, and 2023.

8. McDermott's revenues for services rendered on behalf of each of the parties in interest identified in **Schedule 2** aggregate, with respect to each such party in interest, less than one percent of McDermott's annual revenue in each of calendar years 2021, 2022, and 2023.

Specific Disclosures

9. McDermott's Director of Architecture and Development owns 145 shares of Big Lots Inc. (BIGGQ) in his Schwab 401K retirement account.

10. An associate in McDermott's New York office in McDermott's private client practice group has a partner practicing at Morris, Nichols, Arsh & Tunnell LLP, which is serving as bankruptcy co-counsel to the Debtors in the Chapter 11 Cases.

11. Finally, Steven Z. Szanzer, a counsel in McDermott's New York Office, previously was employed by proposed counsel to the Debtors, Davis Polk & Wardell LLP ("Davis Polk"), and represented the Debtors in connection with these Chapter 11 Cases while working at Davis Polk. McDermott has erected an ethical wall such that any information related to these Chapter 11 Cases and any confidential information received will not be shared with or accessible by Mr. Szanzer.

Other Connections and General Disclosures

12. McDermott performed general diligence to determine any connections beyond what is disclosed in the attached schedules. McDermott may have represented in the past and/or currently or in the future may represent entities (other than parties in the attached schedules) not known currently to McDermott in matters wholly unrelated to the Chapter 11 Cases who may be parties in interest in the Chapter 11 Cases. To the extent that McDermott discovers any such information or needs to update the information disclosed herein, McDermott will disclose such information by filing a supplemental declaration in accordance with Bankruptcy Rule 2014.

13. McDermott in the past has represented parties potentially adverse to the Debtors in matters wholly unrelated to the Chapter 11 Cases.

14. Certain entities owned by current or former McDermott attorneys and senior staff (“Attorney Investment Entities”) have investments in funds or companies that may, directly or indirectly, be affiliated with the Debtors or one or more of their creditors, hold investments in the debt or equity securities of the Debtors or one or more of their creditors, may be adverse to the Debtors or one or more of their creditors, or conduct commercial transactions with the Debtors or one or more of their creditors (each, a “Passive Holding”). The Attorney Investment Entities are passive and have no management or other control rights in such funds or companies. Notwithstanding this, other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between McDermott’s exercise of its independent professional judgment in rendering advice to the Committee and the financial interest of McDermott attorneys participating in the Attorney Investment Entities, and such other persons might seek to limit the Committee’s ability to use McDermott to advise the Committee on a particular matter. While

McDermott cannot control what a person might assert or seek, McDermott believes that McDermott's judgment will not be compromised by virtue of any Passive Holding.

15. From time to time, McDermott's partners, counsel, associates, and employees may personally directly acquire a debt or equity security of the Debtors or a company which may be (or become) one of the Debtors' creditors or other parties in interest in the Chapter 11 Cases. McDermott has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work. In this regard, all of McDermott's attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

Affirmative Statement of Disinterestedness

16. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) McDermott does not hold or represent any interest adverse to the interest of the Debtors' estates with respect to the matters on which McDermott is to be employed, (b) McDermott is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, (c) McDermott does not represent any other entity having an adverse interest in connection with the Chapter 11 Cases, except as permitted under section 1103(b) of the Bankruptcy Code, and (d) McDermott has no connection with the Debtors, their creditors, or any other party in interest, their respective attorneys and accountants, the U.S. Trustee, or any person employed in the office of the same, or any judge in the United States Bankruptcy Court for the District of Delaware, except as disclosed or otherwise described herein.

Compensation

19. McDermott is willing to be employed by the Committee as its counsel and will make appropriate applications to the Court for compensation and reimbursement of out-of-pocket expenses, all in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court. The current standard hourly rates that McDermott charges for the services of professionals and paraprofessionals employed in its U.S. offices that may be involved in bankruptcy and restructuring matters are:

<u>Title</u>	<u>2024 Standard Rates</u>
Partners	\$1,325 - \$2,150
Associates	\$645 - \$1,335
Non-Lawyer Professionals	\$250 - \$1,275

20. The names, positions, and applicable hourly rates of McDermott's attorneys and paralegals that are expected to have primary responsibility for providing services to the Committee are as follows:

<u>Attorney or Paralegal</u>	<u>Position Department</u>	<u>Hourly Rate</u>
Andrew B. Kratenstein	Partner Trial	\$1,905
Joel C. Haims	Partner Trial	\$1,830
Kristin K. Going	Partner Corporate Advisory	\$1,750
Darren Azman	Partner Corporate Advisory	\$1,650
Stacy A. Lutkus	Partner Corporate Advisory	\$1,650
Kelly D. Newsome	Partner White Collar	\$1,525
Daniel A. Thomson	Associate Corporate Advisory	\$1,290

Natalie A. Rowles	Associate Corporate Advisory	\$1,245
Grayson W. Williams	Associate Corporate Advisory	\$1,040
Michael D. Wombacher	Associate Corporate Advisory	\$805

17. In addition to the attorneys and paralegals named above, I expect that it may be necessary during the Chapter 11 Cases for other McDermott professionals, including those in other legal disciplines, to provide services to the Committee.

18. The foregoing hourly rates are subject to periodic increase (typically effective as of January of each year) in the normal course of McDermott's business. These rates are set at a level designed to compensate McDermott fairly for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. McDermott operates in a complicated, national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, their area of specialization, the Firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

19. It is McDermott's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. McDermott will charge for expenses in a manner and at rates consistent with charges made generally to its other clients in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable orders of the Court. Such expenses include, among other things, mail and express mail charges, special or hand delivery charges, travel expenses, expenses for computerized research, and transcription costs.

20. No agreement exists, nor will any be made, to share any compensation received by McDermott for its services with any other person or firm other than partners and other attorneys of McDermott.

Statement Regarding the U.S. Trustee Guidelines

21. McDermott will apply for compensation for all professional services performed and reimbursement of all expenses incurred in accordance with sections 330(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Rule 2016-2, and any applicable orders of the Court.

22. McDermott also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in Appendix B – Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases (the “U.S. Trustee Guidelines”), which became effective on November 1, 2013, in connection with both the Application and any interim or final fee applications that McDermott files in the Chapter 11 Cases.

23. Further, consistent with the U.S. Trustee Guidelines:

- (a) McDermott has not agreed to a variation of its standard or customary billing arrangements for this engagement, except as disclosed herein;
- (b) none of McDermott's professionals included in this engagement have varied their rates based on the geographic location of the Chapter 11 Cases;
- (c) McDermott did not represent the Committee before the Petition Date; and
- (d) McDermott expects to develop a budget and staffing plan to comply with the U.S. Trustee's requests for information and additional disclosures, and any orders of the Court. Recognizing that unforeseeable fees and expenses may arise in large chapter 11 cases, McDermott may need to amend the budget as necessary to reflect changed circumstances or unanticipated developments.

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I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: October 18, 2024

By: /s/ Darren Azman

Darren Azman

Partner

McDermott Will & Emery LLP

SCHEDULE 1

Searched Parties

Debtors

Big Lots, Inc.
Consolidated Property Holdings, LLC
Broyhill LLC
Big Lots Management, LLC
Big Lots Stores - PNS, LLC
BLBO Tenant, LLC
Big Lots Stores, LLC
Big Lots Stores - CSR, LLC
AVDC, LLC
INFDC, LLC
CSC Distribution LLC
GAFDC LLC
Great Basin, LLC
Closeout Distribution, LLC
PAFDC LLC
Big Lots eCommerce LLC
Durant DC, LLC
WAFDC, LLC
Big Lots F&S, LLC

Current Officers

Bruce K. Thorn
Emily E. Schreck
James A. Schroeder
Jonathan E. Ramsden
Juan E. Guerrero
Michael A. Schlonsky
Monica M. Welt
Ronald A. Robins Jr.
Steven J. Hutzai
Jason A. Seeman
Lorraine M. Kaufman
Matthew S. Weger
Allen G. Hembree
Alvin C. Concepcion
Amanda J. Corbett
Amy L. Nelson
Brooke T. Schwerin
Chinthaka Liyanapathirana
Christopher M. Macke
Christopher R. Means
Colin K. Coburn
Craig R. Gourley
Daniel H. Yokum
James M. Kelley
Jay A. Caudill
Johan G. Hoover
Julie C. Holbein
Kevin P. Kuehl
Leonard J. Sisilli
Lynda L. Kline
Maria D. Matos
Megan M. Mellquist
Michael F. Robey
Michael L. French

Nathan C. Longbottom
Shelly L. Trosclair
Steven S. Rogers
Kristen Ayn Cox
Seth Laurence Marks

Former Officers

Timothy J. Kovalcik
James D. Campbell Jr.
Margarita Giannantonio
Gregg W. Sayers
John W. Alpaugh
Shannon E. Letts
Derek T. Panfil
Deborah A. Beisswanger
Scott W. Corder
Kelly M. Gerhardt
Michael A. Jasnowski
Ashley M. White
Gene E. Burt, II
Andrej Mueller
Paige P. Gill
Robert A. LeBrun
Graham W. McIvor
Kristin L. Morris
Nicholas N. Padovano
Erica N. Fortune
Jeremy A. Ball
Nicholas E. Padovano
Kristen L. Morris
Amy R. Stern
Amanda R. Jami
Robert V. LaCommare
Ojas Nivsarkar
Jackie Smith

Current Directors

Christopher J. McCormick
Cynthia T. Jamison
James R. Chambers
Kimberley A. Newton
Maureen B. Short
Sebastian DiGrande
Wendy L. Schopert

Former Directors

Sandra Y. Campos
Marla C. Gottschalk
Nancy Reardon
Thomas A. Kingsbury
Jackie Smith
Charles H. Buckingham

Depository Banks, Sureties, and

Letter of Credit Providers

PNC Bank, National Association

PNC BANK
Wells Fargo Bank
Huntington Bank
Fifth Third Bank
Truist Bank
US Bank
Bank of America
Citizens Bank of Pennsylvania
Liberty Mutual Insurance Company
American Alternative Insurance Corporation

Allianz Global Risks US Ins Co.

Obsidian Specialty Insurance

Federal Insurance Company/CHUBB

Indian Harbor Insurance Co./AXA XL

Lloyds of London/HSCOX

Lloyds of London - Canopius

Lloyds of London

Lloyds of London - Kiln

Lloyds of London - HDI

Lloyds of London - Faraday

Lloyds of London - Inigo

Starstone Specialty Ins Co. (CORE)

Kinsale Insurance Co

Axis Surplus Insurance Company

Lloyds of London - RB Jones

Partner Re-Insurance Ltd.

Starr Surplus Lines Ins Co.

Starstone Specialty Ins Co.

Homeland Insurance Co of NY

Shelter Reinsurance

Lloyds of London

Zurich American Insurance Company

Berkshire Hathaway Specialty Insurance Co.

Twin City Fire Insurance Company (The Hartford)

Endurance American Insurance Company (Sompo)

Beazley Insurance Company, Inc.

Westfield Select Insurance Company

Continental Casualty Company

RSUI Indemnity Company

National Union Fire Insurance Co of Pittsburgh, PA

AXIS Insurance Co.

Hudson Insurance Company

Berkshire Hathaway Specialty Insurance Co.

Federal Insurance Company

Travelers Casualty and Surety Company of America

Federal Insurance Co

American International Reinsurance Co Ltd (AIRCo)

Federal Insurance Co

Hiscox Insurance Company

Beazley - Lloyd's Syndicate 2623/623

Allied World Assurance Company (AWAC)

AXA XL (Indian Harbor)

AIG Specialty Insurance Company

North Dakota Workforce Safety & Insurance

State of Wyoming Department of Workforce Services

Washington State Department of Labor & Industries

FIRST Insurance Funding, a Division of Lake Forest

Bank & Trust Company, N.A.

AFCO Credit Corporation

Premium Finance, LLC

PartnerSource

Aon plc

Edgewood Partners Insurance Center ("EPIC")

Hub International Limited

Marsh LLC

Geodis SA

Debtors' Professionals

Davis Polk & Wardwell
AlixPartners, LLP
Morris, Nichols, Arsh & Tunnell LLP
Guggenheim Securities, LLC
A&G Real Estate Partners
Kroll Restructuring Administration
Gordon Brothers Retail Partners, LLC

Governmental Authorities/ Agencies

Customs & Border Patrol

Insurance Providers

Starr Indemnity & Liability Company
HDI Specialty Insurance Company
Starr Specialty Insurance Company
ACE Property and Casualty Insurance Company
(Chubb)
National Union Fire Insurance Company of PA (AIG)
Allied World National Assurance Company (AWAC)
XL Insurance America, Inc.
The Ohio Casualty Insurance Company (Liberty)
Great American Spirit Ins. Company
Aspen
C.N.A
Chubb Bermuda Insurance Ltd.
American International Reinsurance Company Ltd
(AIG)
Allied World Assurance Company Ltd (AWAC)
AXA XL
Magna Carta Insurance Limited (Liberty)
GAI Insurance Company, Ltd.
North Rock Insurance Company Limited (CNA)
ACE Insurance
ACE American Insurance Co.
Zurich
Liberty Excess & Surplus Lines Inc./Ironshore
WRB/Nautillius Insurance Co.
AXA XL/XL Insurance America Inc.
Fidelis Bermuda
Everest Indemnity Insurance Company
Chubb/Ace American Insurance Co.
AWAC/Allied World Assurance Co.
Lexington Insurance Company
Steadfast Insurance Company/Zurich

Utility Providers

0117 - Waste Pro - Pembroke Pines
 ABCWUA
 ACC Water Business
 Ada City Utilities OK
 AEP - Appalachian Power
 AEP/24406-Wheeling Power
 AES Indiana
 AES Ohio
 Alabama Power
 Albany Utilities - GA
 Albemarle County Service Authority
 Allen County Public Health
 Alliant Energy/IPL
 Alliant Energy/WPL
 Alpena Power Company
 Altoona Water Authority
 Ameren Illinois
 Ameren Missouri
 American Electric Power/24002
 American Electric Power/24418
 American Fork City, UT
 AmeriGas - 9220
 AmeriGas - 9335
 Amherst County Service Authority
 Andalusia Utilities
 Anderson City Utilities, IN
 Anne Arundel County Water and Wastewater
 Anniston Water Works, AL
 Appalachian Electric Cooperative
 Appalachian Natural Gas Distribution Co.
 Appalachian Power
 APS
 AQUA IL
 Aqua Indiana, Inc.
 Aqua New Jersey/70279
 Aqua OH
 Aqua Pennsylvania/70279
 Aquarion Water Company of CT
 Arkansas Oklahoma Gas Corp (AOG)
 Arlington Utilities
 Artesian Water Company, Inc.
 Athens Utilities Board, TN
 Atlantic City Electric
 Atmos Energy/630872/740353
 Auburn Water District, MA
 Augusta Utilities Department
 Aurora Utilities, IN
 Aurora Water/City of Aurora, CO
 Austell Natural Gas System
 Avista Utilities
 AW Billing Service LLC
 Baldwin EMC
 Beaufort-Jasper Water & Sewer Authority
 Beaumont - Cherry Valley Water District
 Beckley Water Company, WV
 Bedford City Utilities IN
 Belmont County Water & Sewer District
 BEMC
 Benton Charter Township, MI
 Benton PUD
 Benton Utilities
 Berkeley County Public Service - Sewer
 Berkeley County Water & Sanitation
 Berkeley Electric Cooperative
 Berkshire Gas Company
 Berks-Montgomery Municipal Authority
 Bessemer Utilities
 BGE
 Big Sandy RECC, KY
 Black Hills Energy
 Blue Ridge Energy/NC
 Board of Public Utilities-Cheyenne, WY
 Board of Public Works-Gaffney, SC
 Board of Public Works-Hannibal MO
 Board of Water Works of Pueblo, CO
 Bonita Springs Utilities, Inc
 Borough of Boyertown, PA
 Borough of Chambersburg, PA
 Borough of Ephrata, PA
 Borough of Glassboro, NJ
 Borough of Lansdale, PA
 Bossier City Utilities Dept. LA
 Bowling Green Municipal Utilities
 Brick Township Municipal Utilities
 BrightRidge
 Bristol Tennessee Essential Services
 Broad River Water Authority
 Brownsville Public Utilities Board
 Brunswick & Topsham Water District
 Brunswick County NC Public Utilities
 Brunswick Sewer District
 Brunswick-Glynn County Joint
 Buckeye Water District, OH
 Burlington Municipal Waterworks, IA
 Butler Area Sewer Authority
 Butler County Water & Sewer Department
 California American Water Company
 California Water Service-Bakersfield
 California Water Service-Chico
 California Water Service-Livermore
 California Water Service-Rancho Domingue
 California Water Service-Salinas
 California Water Service-Stockton
 Calvert County Government, MD
 Cambria Township Sewer Authority
 Campbell County Utilities/Ccusa
 Campbellsville Municipal Wtr Swr/KY
 Cape Fear Public Utility Authority
 Carmichael Water District, CA
 Carroll EMC

Carson City Utilities	City of Bedford, TX
Cascade Natural Gas	City of Bellefontaine - Utilities Dept
Caseyville Township Sewer System (IL)	City of Belmont, NC
CenterPoint Energy Minnegasco/4671	City of Big Rapids, MI
CenterPoint Energy/1325/4981/2628	City of Billings, MT-30958
CenterPoint Energy/1423	City of Blaine, MN
CenterPoint Energy/2006	City of Bloomington Utilities, IN
CenterPoint Energy/4849	City of Boynton Beach, FL
Central Hudson Gas & Electric Co	City of Bradenton, FL
Central Maine Power (CMP)	City of Bradford Refuse Collection
Charles County Government	City of Bradford, PA
Charleston Sanitary & City of Charleston	City of Brandenburg, KY
Charleston Water System	City of Bridgeport, WV
Charlotte County Utilities	City of Bristol, TN
Charter Township of Madison, MI	City of Broken Arrow, OK
Charter Township of Port Huron, MI	City of Brooksville, FL
Charter Township of Union, MI	City of Brownwood, TX
Chattanooga Gas Company/5408	City of Buena Park, CA
Chelan County Public Utility District	City of Buford, GA
Chesapeake Utilities	City of Bullhead City, AZ
Chester Metropolitan District	City of Burleson, TX
Chester Water Authority, PA	City of Burton, MI
Chesterfield Township, MI	City of Callaway, FL
Chillicothe Utilities Dept, OH	City of Calumet City, IL
Citizens Energy Group/7056	City of Cambridge, OH - Utilities Dept
Citizens Gas Fuel Co MI	City of Camden, SC
City Finance Director	City of Carlsbad Utility Billing Division
City of Abilene, TX	City of Carrollton, TX
City of Adrian, MI	City of Cartersville, GA
City of Aiken, SC	City of Casa Grande, AZ
City of Alamogordo, NM	City of Centralia, IL
City of Albemarle, NC	City of Chardon, OH
City of Albert Lea, MN	City of Charlottesville, VA
City of Alcoa Utilities, TN	City of Chattanooga, TN
City of Alhambra, CA	City of Cheyenne, WY
City of Alliance Water Utility, OH	City of Chico, CA
City of Amarillo - Utility Billing Dept	City of Chino, CA
City of Anaheim, CA	City of Circleville, OH
City of Apopka, FL	City of Clearwater, FL
City of Arcadia, CA	City of Cleburne, TX
City of Ardmore, OK	City of Clewiston, FL
City of Asheboro, NC	City of Clifton/Sewer Dept
City of Ashland, KY	City of Clinton, MS
City of Athens Utilities	City of Clovis, CA
City of Athens, OH-Water Dept.	City of Clovis, NM
City of Athens, TN	City of Cocoa, FL
City of Attleboro, MA	City of Coconut Creek, FL
City of Austin, TX	City of Coeur d Alene, ID
City of Avon Park, FL	City of Colorado Springs, CO
City of Bakersfield, CA	City of Columbia, MO
City of Barberton, OH	City of Columbia, SC - Water
City of Bartlesville, OK	City of Concord, NC
City of Battle Creek, MI	City of Conroe - Dept 2026
City of Baytown, TX	City of Conway, SC
City of Beaumont, CA	City of Cookeville, TN
City of Beaumont, TX	City of Cornelia, GA

City of Corona, CA	City of Florence, SC
City of Corpus Christi/659880	City of Foley, AL
City of Corsicana, TX	City of Fond Du Lac, WI
City of Country Club Hills, IL	City of Fontana, CA
City of Covington, GA	City of Fort Lauderdale, FL
City of Covington, LA	City of Fort Myers, FL
City of Covington, TN	City of Fort Oglethorpe, GA
City of Crest Hill, IL	City of Fort Walton Beach, FL
City of Crestview, FL	City of Franklin, TN
City of Crossville, TN	City of Fresno, CA
City of Crystal River	City of Frisco, TX
City of Cullman Water Sewer & Sanitation	City of Gainesville, GA
City of Cumberland, MD	City of Galax, VA
City of Cumming, GA	City of Galesburg, IL
City of Cuyahoga Falls, OH	City of Gallipolis, OH
City of Dade City, FL	City of Gallup, NM
City of Dallas, TX	City of Galveston, TX
City of Danville, IL	City of Garden City, ID
City of Danville, KY	City of Garland Utility Services
City of Danville, VA	City of Gastonia, NC
City of Davenport, IA	City of Gilroy - Utility Billing
City of Daytona Beach, FL	City of Glendale, AZ/500
City of Dearborn, MI	City of Goldsboro, NC
City of Decatur, IL	City of Goose Creek, SC
City of Defiance, OH	City of Granbury - TX
City of Deland, FL	City of Grand Rapids, MI
City of Delano, CA	City of Grandville, MI
City of Delaware, OH	City of Greensboro, NC/1170
City of Denham Springs, LA	City of Greenwood, SC
City of Denton, TX	City of Griffin, GA
City of DeSoto, TX - Utilities	City of Groves, TX
City of Diberville, MS	City of Gulfport Water and Sewer - MS
City of Douglasville, GA	City of Haines City, FL
City of Dover Utility	City of Hallandale Beach, FL
City of Dublin, GA	City of Hammond, LA
City of Dunkirk Water Department - NY	City of Hanford, CA
City of Dunn, NC	City of Harlingen, TX
City of Durham, NC (Sewer/Water)	City of Harrison, AR
City of Eastpointe, MI	City of Harrisonburg, VA
City of Eau Claire, WI	City of Hartsville, SC
City of Edinburg, TX	City of Hattiesburg, MS/1897
City of Edmond, OK	City of Hazard Utilities, KY
City of Elizabeth City, NC	City of Heath Utilities Department - OH
City of Elizabethton, TN (Water/Sewer)	City of Helena, MT
City of Elyria - Elyria Public Utilities	City of Henderson, KY
City of Elyria - Stormwater	City of Hermiston, OR
City of Enid, OK	City of Hermitage, PA
City of Escondido, CA	City of Hickory, NC
City of Eustis, FL	City of High Point, NC
City of Everett Utilities, WA	City of Hinesville, GA
City of Fairmont, WV	City of Hobbs, NM
City of Farmers Branch, TX	City of Hollywood, FL
City of Farmington, NM	City of Houston, TX - Water/Wastewater
City of Fayetteville, AR	City of Huber Heights, OH
City of Findlay, OH	City of Idaho Falls, ID
City of Fitchburg, MA	City of Independence Utilities

City of Inglewood, CA	City of Lorain, OH - Water
City of Inverness, FL	City of Los Banos, CA
City of Irving, TX /152288/840898	City of Lubbock Utilities, TX
City of Jackson Utility Billing, MI	City of Lufkin, TX
City of Jackson, TN	City of Lumberton, NC
City of Jacksonville, NC	City of Lynchburg, VA
City of Jamestown Board of Public Util	City of Lynnwood, WA
City of Jasper, AL	City of Madera, CA
City of Joplin, MO	City of Madison Heights, MI
City of Kannapolis, NC	City of Manteca, CA
City of Kennewick, WA	City of Marianna, FL
City of Kent, WA	City of Marietta, OH
City of Kentwood, MI	City of Marion, NC
City of Kilgore, TX	City of Marshall, TX
City of Killeen, TX	City of Marysville, OH
City of Kingman, AZ	City of Marysville, WA
City of Kingsport, TN	City of Mattoon, IL
City of Kinston, NC	City of Maysville Utility Department
City of La Habra, CA	City of McKinney, TX
City of La Verne, CA	City of Medford, OR
City of Lacey, WA	City of Melbourne, FL
City of Lafayette, IN	City of Merced, CA
City of LaGrange, GA	City of Meridian, ID
City of Lake Charles Water Division	City of Mesa, AZ
City of Lake City, FL	City of Mesquite, TX/850287
City of Lake Jackson, TX	City of Methuen - W&S
City of Lake Worth, TX	City of Miamisburg, OH
City of Lancaster, PA	City of Middletown, OH
City of Lancaster, SC	City of Midland, TX
City of Lapeer, MI	City of Milford, DE
City of Laredo Utilities	City of Milford, OH
City of Las Cruces, NM	City of Milledgeville GA
City of Las Vegas - Sewer	City of Millington, TN
City of Laurel, MS - Public Utility	City of Millville, NJ
City of Laurinburg, NC	City of Milpitas, CA
City of Lawrenceville, GA	City of Milton, FL
City of Lawton, OK	City of Modesto CA
City of Lebanon, MO	City of Moline, IL
City of Lebanon, OH	City of Monroe - 725
City of Lebanon, PA	City of Monroe, NC
City of Lebanon, TN	City of Morganton, NC
City of Leesburg, FL	City of Moses Lake, WA
City of Lenoir, NC	City of Moundsville, WV Municipal Fee
City of Lewiston, ID	City of Mount Airy, NC
City of Lewisville/731962	City of Mount Pleasant, TX
City of Lima - Utilities, OH	City of Mountain Home, AR
City of Lincolnton, NC	City of Mt. Vernon, IL
City of Live Oak FL	City of Muskegon, MI
City of Livermore, CA	City of Muskogee, OK
City of Lodi, CA	City of Myrtle Beach, SC
City of Logan, UT	City of Naples, FL
City of Lompoc, CA	City of Natchitoches, LA
City of Long Beach, CA	City of New Bern, NC
City of Longmont, CO	City of New Port Richey, FL
City of Longview, TX	City of Newberry, SC
City of Longwood, FL	City of Newton, NC

City of Niles, OH	City of Rio Rancho Water and Wastewater
City of Noblesville Utilities	City of Rochester, NH
City of North Augusta, SC	City of Rock Hill, SC
City of North Las Vegas, NV- Finance Dep	City of Rockwall, TX
City of North Myrtle Beach, SC	City of Rocky Mount
City of Northampton, MA	City of Rohnert Park, CA
City of Northport AL	City of Rome, GA
City of Norton, VA	City of Roseburg, OR
City of Norwalk, OH	City of Roseville, CA
City of Oak Ridge, TN	City of Roswell, NM - Water Dept
City of Ocala, FL	City of Round Rock, TX
City of Ocean Springs, MS	City of Rowlett, TX
City of Odessa, TX	City of Roxboro, NC
City of O'Fallon, IL	City of Rutland, VT
City of Oklahoma City, OK	City of Sacramento, CA-Dept of Utilities
City of Olathe, KS	City of Salem, OR
City of Olean, NY	City of Salem, VA
City of Olympia, WA	City of Salina, KS
City of Oregon, OH	City of San Angelo Utility Billing
City of Ormond Beach, FL	City of San Bernardino, CA - Water
City of Oswego, NY	City of Sanford, FL
City of Panama City, FL	City of Sanford, NC
City of Paris, TX	City of Santa Ana, CA
City of Park Hills Water Dept, MO	City of Santa Clara, CA
City of Pearl, MS	City of Santa Fe, NM
City of Pearland Water Department	City of Santa Maria, CA
City of Pembroke Pines, FL	City of Santa Rosa, CA-Tax Bills
City of Pensacola, FL	City of Santa Rosa, CA-Water & Sewer
City of Peru, IL	City of Sarasota, FL
City of Petoskey, MI	City of Sault Ste. Marie, MI
City of Phoenix, AZ - 29100	City of Savannah, GA
City of Pikeville, KY	City of Seaford, DE
City of Pinehurst, TX	City of Searcy - Sanitation Dept
City of Piqua, OH	City of Seattle/Seattle City Light
City of Pittsburg, KS	City of Sedalia, MO
City of Plant City, FL	City of Sevierville, TN
City of Plantation, FL	City of Seymour SMSU
City of Plattsburgh, NY	City of Shawnee, OK
City of Pocatello, ID	City of Shelby, NC
City of Pompano Beach, FL	City of Sherman, TX
City of Port Angeles, WA	City of Shreveport, LA - 30065
City of Port Hueneme, CA	City of Sierra Vista AZ
City of Port Orange, FL	City of Simi Valley, CA
City of Portage, MI	City of Slidell, LA
City of Portland, TX	City of Smyrna, GA
City of Portsmouth, OH	City of Snellville-Sanitation Dept
City of Prescott, AZ	City of Southaven, MS
City of Puyallup - Utilities	City of Southfield, MI
City of Raleigh, NC	City of Spokane, WA
City of Redding, CA/496081	City of Springfield, OH
City of Redlands, CA/6903	City of St. Augustine, FL
City of Reedley, CA	City of St. Joseph, MO
City of Revere, MA	City of St. Marys, OH
City of Richardson, TX	City of St. Petersburg, FL
City of Richland, WA	City of Statesboro, GA
City of Richmond, VA	City of Statesville, NC

City of Stephenville, TX	City of Webster, TX
City of Stillwater, OK	City of Weirton, WV
City of Stuart, FL	City of Weslaco, TX
City of Sumter, SC	City of West Columbia, SC
City of Surprise, AZ	City of West Monroe, LA
City of Tacoma Public Utilities	City of West Plains, MO
City of Tallahassee, FL	City of Westerville, OH
City of Tampa Utilities	City of Westland Water
City of Tarpon Springs, FL	City of Westminster, CA
City of Taylor, MI - Water Dept	City of Westminster, CO
City of Tempe, AZ	City of Westminster, MD
City of Temple, TX	City of Whiteville, NC
City of Terre Haute/Sewer	City of Whittier
City of Terrell, TX	City of Wichita Falls, TX
City of Thomasville, GA	City of Wilmington, DE
City of Thomson, GA	City of Wilson - NC
City of Tiffin, OH	City of Winston-Salem, NC
City of Tifton, GA	City of Winter Garden, FL
City of Toledo-Dept of Public Utilities	City of Wood Dale, IL
City of Tomball, TX	City of Woodland, CA
City of Topeka, KS	City of Yuba City
City of Tracy, CA	City of Yukon, OK
City of Troy, AL	City of Yuma, AZ
City of Troy, NY	City of Zanesville, OH
City of Tucson, AZ	City Utilities - Huntington, IN
City of Tulare, CA	City Utilities Commission (Corbin, KY)
City of Tulsa Utilities	City Utilities of Springfield, MO
City of Turlock, CA	City Water & Light (CWL)
City of Tyler, TX	City Water Light & Power, Springfield IL
City of Ukiah, CA	Clark Public Utilities
City of Union City, GA	Clarksville Department of Electricity
City of Union City, TN	Clarksville Gas & Water Department
City of Upland, CA - Waste	Clarksville Wastewater Treatment Dept, I
City of Upland, CA - Water/Sewer	Clay County Utility Authority, FL
City of Vacaville, CA	Clay Electric Cooperative/308
City of Valdosta, GA	Clearfield Municipal Authority PA
City of Van Wert Water Department, OH	Clearwater Enterprises LLC
City of Vancouver, WA/35195	Cleco Power LLC
City of Venice, FL	Clermont County Water Resources, OH
City of Vicksburg, MS	Cleveland Utilities
City of Victoria, TX	Clinton Newberry Natural Gas Auth
City of Victorville, CA - Water	Clinton Township Treasurer, MI
City of Vidalia, GA	Clinton Utilities Board TN
City of Vienna, WV	Cloverland Electric Cooperative/Dafter
City of Waco Water Office	Cobb County Water System
City of Warner Robins, GA	Cobb EMC
City of Warren, OH	Coldwater Board of Public Utilities, MI
City of Warsaw Wastewater Payment Office	College Station Utilities - TX
City of Washington, MO	College Township Water Authority, PA
City of Watertown, NY	Colorado Springs Utilities
City of Watsonville Utilities, CA	Columbia County Water Utility
City of Waxahachie, TX	Columbia Gas of Kentucky
City of Waycross, GA	Columbia Gas of Maryland - GTS
City of Waynesboro, GA	Columbia Gas of Ohio - GTS
City of Waynesboro, VA	Columbia Gas of Ohio
City of Weatherford, TX	Columbia Gas of Pennsylvania

Columbia Gas of Virginia	DTE Energy/630795/740786
Columbia Power & Water Systems (CPWS)	Duke Energy/1094
Columbiana County Water & Sewer	Duke Energy/1326/1327
Columbus - City Treasurer	Duquesne Light Company
Columbus City Utilities	Durant City Utility, OK
Columbus Water Works	Dyersburg Electric
ComEd	Dyersburg Gas & Water Dept
Commissioners of Public Wks - Greenwood SC	Easley Combined Utilities, SC
Community Water Company of Green Valley	East Brunswick Twp Water/Sewer
Connecticut Natural Gas Corp (CNG)	East Central Electric/OK
Connexus Energy	East Norriton Township
Consolidated Waterworks District #1	East Peoria Water & Sewer Dept.
Constellation NewEnergy Gas Div LLC/5473	Eastgrove Shopping Center
Constellation NewEnergy/4640	Easton Utilities - 1189
Consumers Energy	Ebensburg Borough, PA
Conway Corporation	EBMUD-East Bay Municipal Utility Dist
Coos Bay-North Bend Water Board	El Paso Electric/650801
Coral Springs Improv. Dist.	El Paso Water Utilities
Corning Natural Gas	Electric Board of Guntersville AL
CoServ	Electric City Utilities
Coshcocton Water Department, OH	Elizabethton Electric System
County of Henrico, VA	Elizabethtown Gas/6031
County Water Dist. of Billings Height	Elizabethtown Utilities, KY
Covington Electric System	Elk Grove Water Works, CA
Coweta-Fayette EMC	Elkhart Public Utilities
Cowlitz County PUD	Elkton Gas
CPS Energy	Elmira Water Board NY
Crawfordsville Electric Light & Power	Emerald Coast Utilities Authority
Crawfordsville Utilities, IN	EMWD-Eastern Municipal Water District
Crescenta Valley Water District	Energo/51024
Crossroads X LLC	Energy Management Systems/Dept 2159
CRWWD - Clark Regional Wastewater Dist	Energy West - Montana
Cullman Power Board	Engie Power & Gas LLC/411330
Cullman-Jefferson Counties Gas District	Engie Resources/9001025/841680
Dalton Utilities	Englewood Water District, FL
Decatur Utilities, AL	Entergy Arkansas, Inc./8101
Dekalb County/71224/105942	Entergy Gulf States LA, LLC/8103
Delmarva Power DE/MD/VA/17000/13609	Entergy Louisiana, Inc./8108
Delta Natural Gas Co Inc	Entergy Mississippi, Inc./8105
DEMCO (Dixie Electric Membership Corp)	Entergy Texas, Inc./8104
Dennis Water District	EPB
Department of Public Utilities/SC	EPCOR Water/37782
Dept of Water Works - Sanitary District	Erie County Sewer & Water
Destin Water Users, Inc.	Erie County Water Authority
Dickson Electric System	Erie Water Works
Direct Energy/643249/660749	Eugene Water & Electric Board (EWEB)
Direct Energy/70220	Evansville Water and Sewer Utility
Division of Water and Wastewater, OH	Evergy Kansas Central/219915/219089
Dixie Electric Power Association	Evergy KS MO Metro MO West 219330/219703
Dominion Energy North Carolina	Eversource Energy 660753/56007
Dominion Energy Ohio/26785	Eversource Energy/56002
Dominion Energy South Carolina	Eversource Energy/56003
Dominion Energy/27031	Eversource Energy/56004
Dominion VA/NC Power/26543/26666	Eversource Energy/56005
Dothan Utilities	Eversource/55215
Dover Water Commissioners NJ	Fairfield Electric Cooperative, Inc.

Fairfield Utilities-City of Fairfield	Greenville Water, SC
Fairhope Public Utilities	Greenwood Utilities, MS
Farmington Water Department/ME	Greer CPW
Fayetteville Public Works Commission	GreyStone Power Corporation (Elec)
First Utility District of Knox County	Guardian/007912
Fleming-Mason Energy	Guntersville Water & Sewer Board
Flint EMC	Gwinnett Co Water Resources
Florence Utilities, AL	Hamilton Township MUA
Florida City Gas/22614	Hancock-Wood Electric Cooperative, Inc.
Florida Public Utilities/825925	Hardin County Water District # 2
Fontana Water Company	Haring Township Utility Department
Fort Hill Natural Gas Authority	Harris County MUD 102
Fort Payne Improvement Authority	Harris County MUD 81
Fort Payne Water Works Board	Harrison Township, PA-Water Authority
Fort Pierce Utilities Authority	Harrison Utilities
Fort Wayne City Utilities	Harrisonburg Electric Commission
Fort Worth Water Department	HarveyCo LLC
Foster Township Sewer Dept PA	Helix Water District
FPL - Florida Power & Light Company	Hellers Gas Inc Jonestown
FPL Northwest FL	Heller's Gas Inc./ Berwick, PA
Frankfort Plant Board - 308	Henry County Public Service Authority
Franklin County Sanitary Engineering	Hermiston Energy Services, OR
Frederick Water	Hernando County Utilities, FL
Freeborn-Mower Cooperative Services	Hesperia Water District, CA
Fremont Dept. of Utilities	Hi-Desert Water District
Fremont Water Office	Highland Sewer & Water Authority
Frenchtown Water	Hillsborough County Water Resource -BOCC
FRSA-Payments	Hixson Utility District, TN
Fruitland Mutual Water Company	Holland Board of Public Works
Gainesville Regional Utilities	Holland Charter Township, MI
Gallatin Department of Electricity	Holston Electric Cooperative, Inc.
Gallatin Public Utilities	Hope Gas Inc
Gallia Rural Water Association	Hopewell Township, PA
Gardner Water Department	Hopkinsville Electric System, KY
GCWW - Greater Cincinnati WW	Hopkinsville Water Environment Auth
Georgia Natural Gas/71245	HRSD/HRUBS
Georgia Power	Huntsville Utilities, AL
GEUS/City of Greenville, TX	Idaho Power
Glasgow Electric Plant Board	Illinois American Water
Glasgow Water Co.	Imperial Irrigation District, CA
Gloucester Township, NJ	Indian River County Utilities, FL
GMWSS	Indiana American Water
Golden State Water Co.	Indiana Michigan Power
Grand Traverse County Dept of Pub Works	Indio Water Authority
Grant County Public Utility District	Intermountain Gas Company
Great Lakes Energy	Iowa American Water Company
Greater Augusta Utility District, ME	Irving Energy/70712
Greater Dickson Gas Authority	Jackson Energy Authority
Greater Peoria Sanitary District	Jackson Utilities Dept - City of Jackson
Greco Gas Inc.	Janesville Water & Wastewater Utility
Green Bay Water Utility	Jasper Municipal Utilities
Green Mountain Power Corporation	Jasper Waterworks & Sewer Board, Inc AL
Greeneville Light & Power System	JEA
Greeneville Water Commission	Jefferson City Utilities, MO
Greenfield Utilities, IN	Jefferson City Water Department, TN
Greenville Utilities Commission, NC	Jefferson County AL, Sewer Service Fund

Jefferson County Water & Sewer Dist	Logansport Municipal Utilities
Jefferson Parish, LA	Los Angeles Dept of Water & Power/30808
Jersey Central Power & Light	Loudoun Water
Johnson City Utility System	Louisville Water Company
Johnson County Wastewater - 219948	LUC-London Utility Commission
Jordan Tax Service/Township of Collier	Lynn Water Sewer Commission
Kansas City Board of Public Utilities	M.C. MUD 19
Kansas Gas Service	Macon Water Authority, GA
Kearns Improvement District	Madison Suburban Utility Dist
Kenergy Corp	Madison Water and Sewage, IN
Kentucky American Water Company	Madisonville Municipal Utilities, KY
Kentucky Power Co/371496/371420	Magic Valley Electric Co-op
Kerrville PUB	Maine Natural Gas, ME
King Co Water Dist 49	Marion County Sanitary Eng Dept OH
Kissimmee Utility Authority	Marion County Utilities FL
Kochville Township, MI	Marion Municipal Utilities, IN
KSJWA-Kittanning Suburban Joint Water Au	Marpan Supply Co., Inc.
KUB-Knoxville Utilities Board	Marshall County Gas Dist AL
KU-Kentucky Utilities Company	Martin County Utilities
LA Canada Irrigation District	MAWC-Municipal Auth of Westmoreland Cty
LA County Waterworks	Mayfield Electric & Water Systems
La Crosse Water Utility	McAllen Public Utility -TX
Lackawanna River Basin-LRBSA	McMinnville Electric System
Lafayette Utilities Systems (LUS)	McMinnville TN-Water & Sewer Dept
Lafollette Utilities	MCUD-Manatee County Utilities Department
Lake Havasu City	Meade County KY-Rural Electric
Lakeland Electric/City of Lakeland, FL	Meadville Area Water Authority PA
Lakeview Light & Power Co.	Medford Water Commission, OR
Lakewood Water District	Medina County Sanitary Engineers
Lancaster County, SC/Lancaster	Memphis Light, Gas & Water Division
Lancaster Utilities Collection-Office	MEPB - Murphy Electric Power Board
Lansing Board of Water & Light	Met-Ed/3687
Latrobe Municipal Authority, PA	Metro Water Services TN
Laurens Electric Cooperative	Metropolitan St. Louis Sewer Dist/437
Lawrence County Solid Waste Service, TN	Metropolitan Utilities Districe/2166/3600
Lawrenceburg Utility Systems, TN	MHOG Utilities
LCEC- Lee County Electric Cooperative	Miami-Dade Water and Sewer Dept
LCWSA-Lycoming County Water & Sewer Auth	Michigan Gas Utilities
Lee County Utilities, FL	Mid Valley Disposal/12146/12227/12385
Lees Summit Water Utility	MidAmerican Energy Company
Legal Tax Service Inc	Middle Tennessee Electric
Lehigh County Authority/3210	Middle Tennessee Natural Gas/720
Lenoir City Utilities Board (LCUB)	Middlesex Water Company
Lexington Utilities, NC	Midland Public Service District, WV
Lexington-Fayette Urban County Govt	Mifflin County Municipal Authority
LG&E - Louisville Gas & Electric	Minnesota Energy Resources
Liberty Utilities - NH	Mishawaka Utilities, IN
Liberty Utilities AZ	Mississippi Power
Liberty Utilities Georgia	Missouri American Water
Liberty Utilities New York/75463	Modesto Irrigation District
Liberty Utilities/219094	Mohave Electric Cooperative
Liberty Utility CA/60144	Mohawk Valley Water Authority
Liberty Utility Missouri/75660	Moncks Corner Waterworks
Lincoln Electric System	MonPower/Monongahela Power
Lockport Waterworks and Sewerage System	Monroe County Water Authority
Logan Township, PA	Monroeville Municipal Authority

Montana-Dakota Utilities Co
 Monterey One Water
 Montgomery County Environmental Svcs, OH
 Montgomery Water Works
 Moon Township Municipal Authority
 Morehead Utility Plant Board
 Morgantown Utility Board
 Morristown Utility Commission - 59012
 Morrisville Water & Light Department
 Moulton Niguel Water
 Moundsville Water Board, WV
 Mountain Water District
 Mountaineer Gas/580211
 Mt. Sterling Water & Sewer System
 Muhlenberg Township Authority, PA
 Muncie Sanitary District
 Municipal Authority of Allegheny Twp
 Municipal Utilities - City of Bowling
 Municipal Utilities/Poplar Bluff, MO
 Murfreesboro Water Resources Department
 Murphy Water Works
 Murray City Corporation, UT
 Murray Electric System
 Murray Municipal Utilities
 MWAA-Municipal Water Auth. of Aliquippa
 Nashville Electric Service
 National Fuel Resources/9072/371810
 National Fuel/371835
 National Grid - New York/371376
 National Grid - Pittsburgh/371338
 National Grid - Pittsburgh/371382
 National Grid/371396
 Navopache Electric Cooperative
 Neenah Water Utility
 New Albany Municipal Utilities
 New Braunfels Utilities, TX
 New Castle Sanitation Authority
 New Jersey American Water Company/371331
 New Mexico Gas Company
 New Philadelphia Water Office
 New River Light & Power Company/NC
 Newark Water Office
 Newnan Utilities, GA
 Newport News Waterworks
 Nicor Gas/2020/0632/5407
 Niles Township, MI
 NIPSCO - Northern Indiana Public Serv Co.
 NJNG
 North Beckley PSD
 North Bergen Municipal Util Auth-NBMUA
 North Georgia EMC
 North Little Rock Electric
 North Park Public Water District
 North Penn Water Authority
 North Richland Hills Water Dept
 North Versailles Township Sanitary Auth
 NorthWestern Energy, MT
 Northwestern Water and Sewer District
 Norwich Public Utilities
 NOVEC
 NRG Business Solutions
 NV Energy/30073 North Nevada
 NV Energy/30150 South Nevada
 NW Natural
 NYSEG-New York State Electric & Gas
 O.C.W.R.C. - Oakland County
 Oak Hill Sanitary Board
 Oak Ridge Utility Dist TN
 OEC-Oklahoma Electric Cooperative
 OG&E -Oklahoma Gas & Electric Service
 Ohio Edison
 Ohio Gas Company
 Oildale Mutual Water Company
 Okaloosa County Water & Sewer
 Okaloosa Gas District, FL
 Oklahoma Natural Gas Co: Kansas City
 Omaha Public Power District
 Ontario Municipal Utilities Company
 Ontario Water Utilities, NY
 Orange and Rockland Utilities (O&R)
 Orange County Utilities
 Orlando Utilities Commission
 Otay Water District
 Owensboro Municipal Utilities (OMU)
 Pace Water Systems, Inc
 Pacific Gas & Electric
 Pacific Power-Rocky Mountain Power
 Paducah Power System
 Paducah Water Works
 Palatka Gas Authority
 Palm Beach County Water Utilities Dept
 Paradise Irrigation District
 Paragould Light Water & Cable
 Pascagoula Utilities, MS
 Pasco County Utilities
 Passaic Valley Water Commission
 Paulding County Water System, GA
 Pea Ridge Public Serv Dist
 PECO/37629
 Pedernales Electric Cooperative, Inc.
 Pelham Water Works
 Penelec/3687
 Penn Power
 Pennsylvania American Water
 Peoples Water Service Co of FL
 Peoples/644760
 PEPCO (Potomac Electric Power Company)
 Phenix City Utilities, AL
 Philadelphia Gas Works
 Piedmont Natural Gas
 Pierce County Sewer, WA
 Pinedale County Water District

Pinellas County Utilities, FL	San Jose Water Company
Plainfield Charter Township	Santee Cooper
PNM	Saraland Water Service
Porter MUD, TX	Saugerties Water/Sewer Department
Porter Special Utility District	Sawnee EMC
Portland General Electric (PGE)	Scana Energy/105046
Portland Water District - ME	Scharman Propane Gas Serv. Inc.
POTOMAC EDISON	Schuylkill County Municipal Authority
Powell-Clinch Utility District	Scioto Co. Sanitary Engineering Dept
PPL Electric Utilities/419054	Scioto Water, Inc., OH
PPL Electric Utilities/Allentown	Scott Township Authority
Prattville Water Works Board	SCV Water - Santa Clarita Division
Prestonsburg City's Utilities Commission	Searcy Water & Sewer System
Prince George County Utility Department	SECO Energy
Princeton Sanitary Board	Semco Energy Gas Company
PSE&G-Public Service Elec & Gas Co	Seneca Light & Water
PSEG LI	Sevier County Electric System
Public Service Company of Oklahoma	Sevier County Utility District (SCUD)
Public Works & Utilities, KS	Sheboygan Water Utility, WI
Puget Sound Energy	Shelby Township Dept of Public Works
Putnam Public Service District	Shelbyville Public Utilities, IN
PWCSA - Prince William County Services	Singing River Electric Cooperative
PWSD #1 of Cole County, MO	SMECO (Southern Maryland Electric Coop)
Randolph EMC	SMUD
Rappahannock Electric Coop	Smyrna Utilities TN
Receiver of Taxes -Town of Riverhead	Snapping Shoals EMC
Regional Water Authority	Snohomish County PUD
Reid Road MUD #1	Somerset Utilities
Reliant Energy Solutions/120954	South Central Power CO, OH
Republic Services #046	South Jersey Gas Company
RG&E - Rochester Gas & Electric	South Ogden City Corporation
Rhode Island Energy	South Stickney Sanitary District
Rialto Water Services	Southeast Brunswick Sanitary Dist/NC
Richmond Power & Light	Southeast Gas - Andulasia
Richmond Utilities	Southern California Edison
Riverside Public Utilities, CA	Southern California Gas (The Gas Co.)
Riviera Utilities - Foley, AL	Southern Connecticut Gas (SCG)
Roane County Public Utility	Southern Pine Electric Power/2153
Roanoke Gas Company	Southgate Water Department, MI
Roanoke Rapids Sanitary Dist NC	Southwest Gas
Roberts Crossing LLC	Southwest Suburban Sewer District, WA
Rockwood Electric Utility	Southwestern Electric Power
Rockwood Water, Sewer & Gas	Spartanburg Water System
Rogers Water Utilities	Speedway Waterworks
Rogersville Water Commission	Spire/Birmingham
Rolla Municipal Utilities	Spire/St Louis
Rome City Treasurer, NY	Spokane County Environmental Services
Roseburg Urban Sanitary Authority	Sprague Operating Resources LLC/536469
Ross Township, PA	Sprague Operating Resources LLC/782532
Rostraver Township Sewage Authority	Springfield Dept. of Utilities
Ryland Environmental	Springfield Utility Board
Sacramento County Utilities	SRP - Salt River Project/2951
Sacramento Suburban Water District	St John The Baptist Parish Utilities
San Antonio Water System, TX	St. Mary's County Metropolitan Commsn
San Diego Gas & Electric	Stafford County - Utilities
San Gabriel Valley Water Company	Stevens Point Public Utilities

STR South Tulare RichGrove Refuse Inc	Town of Greeneville, TN
Suburban Propane-1136	Town of Jefferson, NC
Suburban Propane-1217	Town of Leesburg, VA
Suffolk County Water Authority - NY	Town of Lexington, SC
Sugarcreek Borough, PA	Town of Lockport, NY
Sulphur Springs Valley Elec Coop	Town of Manchester, CT
Summersville Water Works	Town of Massena Electric Department, NY
Summerville CPW	Town of Mocksville, NC
Summit Natural Gas of Maine Inc	Town of Mooresville, NC/602113
Summit Natural Gas of Missouri Inc	Town of Morehead City, NC
Summit Utilities Arkansas Inc	Town of Niagara, NY
Summit Utilities Oklahoma Inc	Town of Plymouth, MA
Susquehanna Township Authority PA	Town of Richlands, VA
Swansea Water District	Town of Rising Sun, MD
Sweetwater Authority	Town of Schererville, IN
Sylacauga Utilities Board - 207	Town of Selma, NC
Symmetry Energy Solution LLC	Town of Shallotte, NC
Taunton Muni Lighting Plant (TMLP) - 870	Town of Ulster, NY
Tax Collector, City of Waterbury, CT	Town of Vestal, NY - Utility Fund
Taylor County Rural Electric Coop Corp	Town of Wake Forest, NC
TECO Tampa Electric Company	Town of Wallkill, NY
TECO: Peoples Gas	Town of Waynesville, NC
Tennessee American Water Company	Town of Weaverville, NC
Texarkana Water Utilities	Town of Wilkesboro, NC
Texas Gas Service	Town of Wise, VA
The Energy Cooperative	Township of Alpena, MI
The Illuminating Company	Township of Falls Authority
The Torrington Water Company	Township of Greenwich Sewer Department
The United Illuminating Company	Township of Ocean Utilities, NJ
Toho Water Authority - 30527	Treasurer - Spotsylvania County
Toho Water Authority - 31304	Treasurer, Chesterfield County
Toledo Edison	Truckee Meadows Water Authority
Town of Aberdeen, NC	Trumbull County Water & Sewer Dept.
Town of Apple Valley, CA	Trussville Gas and Water
Town of Ashland, MA	Tucson Electric Power Company
Town of Auburn, MA	Tullahoma Utilities Authority
Town of Babylon, NY	Tupelo Water & Light Dept
Town of Billerica, MA	Turlock Irrigation District
Town of Boone, NC	TVWD/CWS
Town of Cary, NC	TXU Energy/650638
Town of Christiansburg, VA	TXU Energy/650700
Town of Clay Uniform Water	UAJA - University Area Joint Authority
Town of Collins Water	UBS-Utility Billing Services
Town of Cortlandt/21808	UGI Energy Services LLC
Town of Cortlandt/Cortlandt Manor	UGI Utilities Inc
Town of Cortlandville, NY	Ukiah Valley Sanitation District
Town of Culpeper, VA	Union City Energy Authority
Town of Danvers, MA-Electric Division	Union Oil & Gas Incorporated
Town of Derry, NH	United Cooperative Services
Town of Elkin, NC	United Power
Town of Fairhaven, MA	Unitil MA Electric & Gas Operations
Town of Franklin, MA	Unitil ME Gas Operations
Town of Franklin, NC	Unitil NH Gas Operations
Town of Front Royal, VA	Unity Township Municipal Authority PA
Town of Fuquay-Varina, NC	UNS Electric Inc
Town of Gilbert, AZ	UNS Gas Inc

Upper Allegheny Joint Sanitary Auth, PA
 Utilities Board of Rainbow City, AL
 Utilities Commission, FL
 Utility Billing Services
 Ventura Water
 Veolia Water New Jersey
 Veolia Water Pennsylvania
 Veolia Water Toms River
 Vera Water & Power
 Vermont Gas Systems, Inc.
 Village of Arcade, NY
 Village of Bradley, IL
 Village of Dansville, NY
 Village of Franklin Park, IL
 Village of Granville, NY
 Village of Hamilton, NY
 Village of Hartville, OH
 Village of Massena, NY
 Village of Menomonee Falls Utilities
 Village of Potsdam, NY
 Village of Round Lake Beach, IL
 Village of Wappingers Falls, NY
 Village of Wintersville, OH
 Vincennes Water Department, IN
 Virginia American Water Company
 Virginia Natural Gas/5409
 Volunteer Energy Cooperative/Crossville
 Volusia County Water & Sewer
 Wadsworth Utilities (OH)
 Wallingford Electric Division CT
 Walton EMC / Walton Gas
 Washington Gas/37747
 Washington Suburban Sanitary Commission
 Waste Connections LS - Dist 5190/5191
 Waste Connections of KY Inc - Dist 6055
 Waste Management - 4648
 Water Authority of Dickson County
 Water District - LVVWD
 Water Service Corp of Kentucky
 Waterford Water & Sewer Dept
 WaterOne (Water Dist No 1 of Johnson Co)
 WE Energies/Wisconsin Electric/Gas
 West Bend Water Utility
 West Deptford Township, NJ
 West Penn Power
 West River Shopping Center LLC
 West View Water Authority
 West Virginia American Water Company
 Western Municipal Water District/7000
 Western Virginia Water Authority
 WHAWPCA
 Wilkinsburg-Penn Joint Water Authority
 Williamson Water & Sewer Depts
 Wilmington Utility Billing
 Winter Haven Water
 Wisconsin Public Service

Withlacoochee River Electric Cooperative
 Xcel Energy
 York County Natural Gas
 Yorkshire Water District #1
 Youngstown Water Dept., OH
 Ypsilanti Community Utilities Authority
 Zia Natural Gas Company/Hobbs
 Keter Environmental Services
 Waste Management National Services, Inc.
 AT&T Mobility
 AT&T
 Verizon Wireless
 T- Mobile USA Inc.
 Metropolitan Telecommunication
 Level 3 Communications
 Indian Nations Fiber Optics

Suppliers and Vendors

Ashley Furniture
 Data 2 Logistics
 Procter & Gamble
 Geodis USA LLC
 Engie Insight
 Peak Living INC
 Serta INC
 Sunjoy Group International PTE LTD
 Media Storm LLC
 Sealy INC

Real Estate Lessors/ Landlords

1100 Jefferson Partners LLC
 1100 W Argyle St LLC
 1111 Hill Rd LLC
 1150 Union Street Corporation
 120 Hoosick Street Holdings LLC
 1235 Farmington Avenue Br, LLC
 1255 Sunrise Realty, LLC
 12550 LC
 1370 North 21st. Ltd.
 1482 East 2nd Street, LLC
 15 Hollingsworth St Realty Trust
 150 South 11th Ave LLC
 1520 NW Leary Way LLC
 153 Hemingway Investments, LLC
 1600 Eastchase Parkway LLC
 174 Stonebrook LLC
 1980 Ridge Rd Co LLC
 2 North Street Corp
 200 Lincoln Retail, LLC
 21st & Main Partners, LLC
 2353 North Park Drive LLC
 2413 Brewerton Road Plaza LLC
 250 Three Springs LP
 2501 Gallia LLC
 260 Voice Road LLC
 301-321 E Battlefield LLC

3045 E Texas Street LLC	Albertson's LLC
3320 Agency LLC	Albertson's, INC.
3320 Secor LLC	Aldrich Management Co LLO
3615 W 104th St. L.P.	Alea Properties LLC
3737 Gus Thomasson, LTD.	Aljacks LLC
3801 Washington Blvd. Co. LLC	Allegheny Plaza Associates
400 Rollins Road LLC	Allen Road Retail Business Center LLC
41 West 28th Street Corp.	Alta Center, LLC
4101 Transit Realty LLC	Amerco Real Estate Company
4139LLNEW	Amicre, LLC
415 Orchard Associates, LLC	Anaheim Hills Shopping Village, LLC
440 Group. Ltd	Anderson West LLC
44th And Wadsworth LLC	Andrew Kaplan, Esquire
45 Development Group, LLC	Anniston Investors LLC
452 LLC	Anthony P. Cappiello, Jr.
4610 Frederica Street LLC	Apopka Regional, LLC
465COORSALBQ LLC	Apple Valley Square Center LLC
5 Point Church	AR Brickyard LLC
501 Prairie View LLC	AR- Moundsville Plaza, LLC
511 SR7 Owner, LLC	Arapahoe Crossings, LP
525 TX Ref Kilgore LLC	ARC ASANDSC001, LLC
5520 Madison Ave. LLC	ARC NWNCHS001, LLC
553 Mast Road LLC	ARC NWNCHSC001, LLC
5620 Nolensville Pike, LLC	Archer Central Building LLC
5897 Associates, LLC	ARCTRUST
59 West Investors LLC	ARD Mac Commons, LLC
5R Partners, LLC	Ardena LR LLC
621 W Prentice LLC & Hawthorne Apartments LLC	Arlington Square L.P.
644 Market Street Tiffin Oh, LLC	AR-Otter Creek LLC
7023 Broward, LLC	Asheboro Marketplace, LLC
820-900 Washington Street LLC	Ashton Woods Limited Partnership
8401 Michigan Rd, LLC	Astro Realty LLC
8401 Michigan Road LLC	Athens Investors, LLC
8501 Midlo Pike LLC	Athens Shopping Plaza LLC
A & D Milford LLC	Atlantic Properties, LLC
A I Longview LLC	ATMF IX, LLC
A10 Revolving Asset Financing I, LLC	Attleboro Crossing Associates, LLC
A2z Real Estate, Inc.	Auburn Assoc. LLC
AAM - Green Bay Plaza, LLC	August America, LLC
ABA Investments, LLC	Avery Retail Medium C LLC
Abilene Clack Street, LLC	AVG Partners I LLC
Abmar GK US INC	Aviana Company LTD
Abnet Realty Company	Avon Square Associates, LLC
ACV-ARGO CDA, LLC	Avtex Collins Corner Associates, LLC
AEJ Rutland, LLC	B & B Cash Grocery Stores, Inc
Aelep Choctaw, LLC	B & S Property Holding LLC
Agree Cedar Park TX, LLC	B& B Cash Grocery Stores, Inc.
Agree Central, LLC	B&B Cash Grocery Stores Inc
Agree Fuquay-Varina, LLC	B&B Kings Row Holdings LLC
Agree Limited Partnership	B&C Properties Of Dunn LLC
Agree Realty Corporation	B&E Squared, LLC
Aim Property Management	B&K Enterprises, Inc
Alabama Group LTD	B.H. Chapman
Alameda Properties, LLC	B.M.R.S. Property LLC
Alatex, a Joint Venture	B33 Great Northern II LLC
Albertson's Inc.	BAC West, LLC

Baceline West State Plaza LLC	Blum Boulders Associates I, LLC
Baderco LLC	BMA Beachwood, LLC
Baker & Baker Real Estate	Bob Bassel
Developer'sLLC	Boniuk Interests Ltd.
Banckentucky, Inc	Boone Investment Group LLC
Barbara Erwin And Ron Tomlinson	BOP Teller, LLC
Basser Kaufman 228 LLC	Borough ofChambersburg
Basser-Kaufman Of Derby #1783	BRC North Hills, LLC
Battleground Acquisitions, LLC	BRE Retail Residual Owner 1 LLC
Bay Valley Shopping Center LLC	BRE Retail Np Memphis Commons Owner LLC
Bayird Properties LLC	BRE Retail Np Owner 1 LLC
Bayshore Plaza Shopping Center, LLC	BRE Retail Residual Nc Owner L.P.
BCS Hopper LLC	BRE Retail Residual Owner 1 LLC - Attn: G. C.
BDB Midtown, LLC	BRE Retail Residual Owner 1 LLC - Regional Counsel
Bdpm Group LLC	BRE Retail Residual Shoppes At Valley Forge Owner
Beacon Plaza LLC	LLC
Bear Creek Partners I LLC	Breezewood Shopping Center, Inc.
Bear Pointe Ventures, LLC	Brenda Rigsby
Beauclerc Sdc, LLC	Brf Iii Wilmington LLC
Bell Road Associates, LLC	Brice Shannon LLC
Bellevue Plaza	Brice Square, LLC
Bellflower Park, LP	Bricktown Plaza Associates
Benbaroukh, LLC	Bridgeport Plaza Associates LLC
Benbrook Real Estate, LLC	Brixmor Coconut Creek Owner, LLC
Benchmark Hamburg Plaza Assoc	Brixmor Ga Apollo II TX LP
Benessere Partners LP	Brixmor Ga Panama City, LLC
Bennett Investment (MSP) LLC	Brixmor Ga Washtenaw Fountain, LLC
Beretania Property Investments, LLC	Brixmor Holdings 12 SPE, Attn: General Counsel
Berlin Newington Associates	Brixmor Holdings 12 SPE, LLC
Bethel Garp, LLC	Brixmor Lehigh SC LLC
Bfsc Group, LP	Brixmor Miracle Mile LLC
Biagini Properties, Inc	Brixmor Property Group
Big Avca Owner LLC	Brixmor SPE 4 LLC
Big BCLA Owner LLC	Brixmor Watson Glen, LLC
Big CSCO Owner LLC	Brixmor/IA Cayuga Plaza LLC
Big DETX Owner LLC	Brixmor/IA Rutland Plaza, LLC
Big FBTX Owner LLC	Brixton Fork TIC, LLC
Big FRCA Owner LLC	Broadway Square Company
Big Holdings 1 LLC	Brookwood Capital Group LLC
Big LACA Owner LLC	Brothers Realty And Property Management LLC
Big LCNM Owner LLC	Brunswick Limited Partnership
BIG LOCA Owner LLC	Brunswick Property Management LLC
Big MIFL2 Owner LLC	Budd Family LP
Big SATX Owner LLC	Burdkidz L.L.C.
Big Score Investor, LLC	Burleson Shopping Center, LP
Big TAMI Owner LLC	BVA LP SPE LLC
Big VICA Owner LLC	BVA Spradlin LLC
Big YVCA Owner LLC	BVA Westside SPE LLC
Blanding Village I LLC	BVB-NC, LLC
BLM Victorville	BVC Cedar Crest LLC
Bloomington Whitehall Investment LLC	Byzantine, INC.
Blue Ash Oh Center LLC	BZA Berne Square LLC
Blue Diamond Crossing LLC	C & F Land Co.
Blue Springs Developers, Inc	CA New Plan Sarasota, LP - Attn: Sales Audit Dept.
Bluegrass Partners LLC	Cache Road Square LP
Blum Boulders Associates 1, LLC	Cactus Crossing, LLC

California Property Owner I, LLC	Clover Center Management Corp
Camacho Venture, LLC	Clover Cortez, LLC
Cambridge Investments, Inc	Clover Leaf Shopping Center Corporation
Canadian Four State Holdings Ltd.	Clovis I, LLC
Canyon Center II, Inc.	Club Forest Grand Strand, LLC
Canyon Grande Properties LP	Clyde J. Peery
Canyon Springs Marketplace North Corp	CMPC LLC
Cape May Grocery Owners LLC	CNSN Properties, LLC
Capital City Properties LLC	CO-CO Properties LLC
Capital City Trust	Cole BG Chester VA, LLC
Capital Plaza INC	College Square Associates LLC
Capstone Plaza 44 LLC	Collin Creek Associates, LLC
Carbon Plaza Shopping Center, LLC	Colonial Acres Limited Partnership
Carlisle Commerce Center, LTD.	Colony Marketplace Tenancy In Common
Carnaby Square Shopping Center	Columbia Group Ltd.
Carnegie Properties, Inc.	Columbia Northeast, LLC
Carrington Capital Investments IV LLC	COLUMBIA PARK RETAIL OWNER, LLC
Carrington Capital LLC	Commercial Land Development, Inc.
Carrollton-White Marsh, LLC	Comodore Realty Inc
Carson Southgate, LLC	Commonwealth Commercial Partners, LLC
Casitas Oceanside Three, LP	Connolly Realty Company
CC Fund 1 Big Lots LLC	Connor Recreational Center, Inc.
CCG Amarillo, LP	Conrad Urata 4, LLC
Cedar-PC Plaza, LLC	Conroad Associates
Cedar-Timpany, LLC - Attn: Brenda J. Walker	Core Acquisitions
Celebration Church	Core Highland Plaza LLC
Centereach Mall Associates 605, LLC.	Core North Hills LLC
Center-Lynchburg Associates LP	Core Park Plaza LLC
Center-Roanoke Associates	Core Shoppes At Gloucester LLC
Central Vermont Shopping Center, LLC	Cornelia Retail I LLC
Centre Point Investors, LLC	Corridor Market Place, LLC
Ceres Marketplace Investors LLC	Corta Stevens Point LLC
CF Partners LLC	Cottonwood Meadow Properties, L.P.,
CFT NV Developments, LLC	Country Holdings LLC
CGB Properties Ltd	Country Khaton
CGB Properties, LLC	County Club Shops, Inc.
CGCMT 2006-C4 - 5522 Shaffer Rd LLC	County Line Plaza Realty Associates LP
CGMA Dennis Port LLC	Courtyard Acquisitions LLC
Chalmette Mall, LP	Covington Group, LLC
Champion Hills	Covington Mall LLC
Chapman Commons, LLC	CP Antelope Shops LLC
Cherokee Plaza Investors, LLC	CP Crossing, LLC
Chester C & Joann Kerstein	CP Plaza Holdings LLC
Chili MZL LLC	CPM Associates, L.P.
Chub Associates	CPP Sierra Vista, LLC
Cicero 8148 LLC	CPSC I Limited Partnership
Cielo Paso Parke Green, LP	Crestview Corners LLC
Circle 8 Properties	CRI New Albany Square, LLC
Circleville Shopping Center, LLC	Crossett Development I, LLC - Attn: J. Tamkin
City of Elkhart	Crossgates Shopping Center, LLC
City View Towne Crossing Shopping Center	Crosspoint Properties LLC
Claremont Associates	Crossroad Partners, Inc.
Claremore Blue Starr Investments LLC	Crossroads Shopping Center Investments, LLC
Clarksville Square LLC	Crossroads Towne Center LLC
Clayton Property Management	Crossroads X, LLC
Cleveland Oh Center LLC	CRP/CHI Merrillville II Owner, LLC

CSN LLC	Douglasville Pavilion LLC
Cumberland Square Partners, LLC	Dover, DE Retail LLC
Cumberland WVR LLC	DPS Associates
Cumming 400, LLC	Drake Rental
Cunningham, Mitchell & Rocconi	DrinkRH
Curts Realty LLC	DSM MB I LLC
Cuyahoga Investments, LLC	DSM MB II LLC
CW Park Oaks, LLC	DT Route 22 Retail LLC
D & L Lowe LP	DTS II Properties, LLC
D&L Ferguson Rentals, LLC	Durga LLC
Dade City Shopping Plaza, LLC	Durga Property Management
Dadre Lake Worth LLC	Durham Plaza Shopping Center, LLC
Dalco Properties Inc	Dwight W. Broeman
Dam Neck Crossing, LLC	Eagle Enterprises Of Jefferson Inc
Dangood-RSM, LP	Eagle North Hills Shopping Centre LP
Daniel Development Partnership LLLP	Eagle Valley Realty, LP
Daniel G Kamin Michigan Enterprises	East Ridge Crossing, LLC
Daniel G Kamin Middletown Eastgate, LLC	Eastgate Empire, LLC
Daniel G Kamin Tacoma, LLC	Eastgrove Shopping Center, LLC
Daniel G Kamin Yorkshire LLC	Eastland Inc
Daniel G. Kamin	Eastpointe Village, LLC
Daniel G. Kamin Palatine Bridge LLC	EC Foundation Of Schererville LLC
Daniels Investment Limited Company	ECA Buligo Weaverville Partners LP
Darby Yard LLC	ECOL Partnership, LLC
D'argent Companies, LLC	Edgewater Partnership LP
Dario Pini	Edgewood Isle, LLC
Darnestown Road Property L.P.	Edifis LJC, LTD
Dauphin Plaza LLC	Edifis USC, LLC
David G Hollander Family Limited Partnership	Edinburg SRGV LLC
DDR Carolina Pavilion LP	Edison Park, Ltd.
DDR Douglasville Pavilion LLC	Edmund Terry
DDRM Melbourne S/C, LLC	Ehden Investments Inc
Dekalb Plaza SPE, LLC	El Gato Grande Limited Partnership
Del Viso, L.L.C.	Electrical Inspection & Servicing
Delaware Shopping Center, LLC	ELI Erlich
Delco Development Co. of Hicksville, LP	Elkin Village Partners, LLC
Delhaize Us Holding Inc	Elkton Village, LLC
Del-Linden, LLC	Ella Plaza LP
Delray Realty Associates, LLC	Elm Holdings 3, LLC
Delta Silver, LLC	Equity Development Partners, LLC
Demoulas Super Markets, Inc.	Ershig Properties INC.
Deptford Associates	Ershig Properties, Inc.
Desert Sky Esplanade, LLC	ESAN LLC
Dew Seven LLC	Escondido San Juan Retail XVII, LLC
DGNProperties LLC	Ethan Conrad
DIBA Real Estate Investments LLC	Ethan Conrad Properties
Discount Mini Storage of Ocala LLC	Ethan Conrad Properties Inc
District & Urban (Texas) Inc.	Euclid Shopping Center LLC
DKR Investments L.L.C.	Evans Best LLC
DKR Investments LLC	Evans Best, LLC
DLC Properties LLC	Evansville Partners, LLC
DML Westchase Plaza LP	EVP Management LLC
Dominion Square-Culpeper, LLC	Exeter 16290 NV LLC
Don R. Ershig, dba Ken's Plaza	Expedition Center, LLC
Dorchester Realty LLC	Expressway Partners, LLC
Dorsan Developments Limited	F & F Investments, LLC

Fairfield Property, LLC	Garrett Simpsonville Center, LLC
Faison-Ashley Landing, LLC	Gary A Morris
Family D, LLC	Gary Pond
Famvest XXI LM Big Lots LLC	Gastonia Restoration Partners
Fayette Pavilion LLC	Gateway Plaza - Front Royal, LLC
Fayette Square Investors, LLC	Gator Bedford LLC
FB Billerica Realty Investors LLC	Gator Clifton Partners, LTD.
FC Robson Properties LLC	Gator Cortlandville Partners
Fedder Management Corporation	Gator Danville LLC
Festival Properties Inc	Gator Fairhaven Partners LTD
FH One Inc	Gator Lockport LLC
Fifth Generation Investments LLC	Gator Sarasota LLC
Fifth/Grand (Holdings), LLC	Gator Swansea Partners, LLLP
Finmarc Raleigh LLC	Gator Waccamaw Shopp. Ctr Ltd
First And Main South No. 1, LLC	GB Associates Limited Partnership
First Latrobe Company	GBR Ephrata LLC And Ephrata Holdings LP
First Main Partners, LLC	GBR Erwin One Limited Liability Company
Fisher's Landing Tenants-In-Common	GBR Greeneville LP
Five Town Station LLC	GBR Market Street LLC
Five Trees Realty, INC.	GBR Neighborhood Road LLC
Flagler S.C., LLC	GBR North King LLC & Northhampton Holding, LP
Florence View Properties LLC	GBR Spencerport LLC Brockport 31, LP
Florence/SAV, LLC	GC Ambassador Row LLC
FL-Tarpon Square-HA, LLC	GDC Investment Company
FOG CP, LLC	Gemco Sawdust LP
Food Lion, LLC	Georgetown Management Co.
Foothill Luxury Plaza LLC	Gershenson Realty & Investment LLC
Forest Hills Investors LLC	GG Lagrange, LLC
Formanco Vastgood Dunmore LLC	GGCAL RSC LLC
Fort Oglethorpe Market Place, LLC	GH2 NSB BB, LLC
Fort Wayne Matador, INC	Gibraltar Management Co., Inc
Fort Williams Square LLC	Gilroy Village Shopping Center LLC
Forum Holdings, LLC	GK Holiday Village, LLC
Founder, Inc.	GKT University Square Greeley LL2, LLC
Foundry Commercial	Glasgow Retail LLC
Four Points Property Management	GLC-MAP McKinley Trust
Fox Run Limited Partnership	Gleason Mall LP
Francis Carrington	Glenwood Development Co., LLC
Franco Property Management	Glenwood Plaza, LLC
Frank C. Robson Revocable Trust, U/A	GMS Management Co. Inc.
Franklin Shoppers Fair Inc	GMS Management OF II, Inc.
Franklin Square LP	GNHH LLC
Free & Fashion Asset LLC	Goal Investment Inc
Freemont Mall LLC	Golden Mile Marketplace
Freestar Investments, LLC	Goodrich New Hartford LLC
Frenchtown Shopping Center, LLC	Goodyear Retail I, LLC
Frontline Real Estate Partners, LLC	Governor Plaza Associates Legal Dept
Fruitland Plaza, LLC	GPR Investments LLC
FW Parkwest LLC	Grace Business Holdings, LLC
G & J Eugene, LLC	Grand Central Parkersburg LLC
G&I IX Southgate Shopping Center LLC	Gratiot, LLC
G&I X Trexler Town MZL LLC	Gravois Bluffs III, LLC
G.G. Garfield Commons 2012 LP	Great East Mall Inc
Gainesville Realty Ltd	Green Garden Plaza 1989 L.P.
Galatians, LLC	Greenville Associates
Gallup Capital, LLC, Gallup H&K, LLC	Greenwood 153 LLC

GRI-EQY (Concord) LLC	HJH Independence 1 LLC
Group Santa Fe, LLC	HKJV, LLC
GSA Plaza LLC	Hobart Investors LP
GTR Realty, LLC	Hobby Lobby Stores, Inc.
Gulf Gate Plaza, LLC	Hogan Real Estate
Gumberg Associates-Mifflin County Commons	Honigman LLP
Gurwicz California Ave, LLC	Hood Commons BSD LLC
Guy Properties LLC	Hoover Capital Group, LLC
GVD Commercial Properties Inc	Horizon Commons, LLC
GWP-Northridge Grove Shopping Center, LP	Houston Triangle II, LLC
H/S Waynesboro B.L., LLC	Howard Center, LLC
Hager Cabinets	Howell Property Management LLC
Hall Park LLC	Hull-Norlex, LLC
Halpern Enterprises, Inc.	Hunting Creek Retail, LLC
Hambeys Kings Canyon LLC	HYG Fremont LLC
Hamilton Commons TEI Equities LLC	Iantha, Inc - Attn: Director Of Leasing
Hamilton Village Station LLC	IH Sierra Vista LLC
Handys Hotels & Rentals	ILF-Cherry Hill, LLC and ALS Cherry Hill, LLC
Hangora Limited Liability Company	Imperial Improvements, LLC
HAP Property Owner, LP	Imperial Square LLC
Harary Group LLC	Indian Hills Plaza LLC
Hardy Court Shopping Center	Indiana Equities LLC
Harmony Shopping Plaza LLC	Indiana West Plaza LP
Harold Martin	International Holdings Property Group LLC
Harolds Heirs LLC	Investa Capital LLC
Harrison 135th St., LLC	Ipanema Fairview LLC
Harrison Management Group LLC	Ipanema Nomi III LLC
Harrison OH Partners, LLC	Ireland Biloxi, LTD.
Hart Estate Investment Company	Ireland Lawrence Ltd
Hart Properties III, LTD	Irving Plaza, LLC
Harveyco, LLC	Isaac Property Co., LP
Hauck Holdings Alexandria, LLC	Ishaan Rockwood LLC
Hauck Holdings Cleveland Bld, LLC	Ishaan Towne Square LLC
Hauppage Properties LLC	Isram Prado, LLC
Hauppauge Properties LLC	Isram Village Marketplace, LLC
Hauppauge Properties, LLC	JA Investment Properties LLC
Hayford Properties LP	Jacksonville MZL, LLC
Haymarket Investors LLC	Jahco Keller Crossing LLC
HBL Crest Hill LLC	Jajolo Limited Partnership
H-C Niles Developers L.L.C.	James A. Craig & Rebecca W. Craig
HCL 3rd & Bell LLC	James C. Koehler
HCP Blue Canary LLC	Jara Group LP
Heights Plaza Partners, LLC	Jasmine Meadows Properties LP
Henderson Investment Co., Inc.	Jason Associates, LLC
Henry M Turley Jr	Jasper Southgate Industries, Inc.
Herrera Properties, LLC	Jbk Ventures, LLC
HH-Casa Grande, LLC	Jc Warehouse LLC
HH-Laveen, LLC	Jeffers, Danielson, Sonn & Aylward, P.S.
HH-Poca Fiesta, LLC	Jefferson Mount Pleasant Ltd
Hickory Plaza Shopping Center, Inc.	Jeffnan USA, Inc.
Hickory SAP LLC	Jeffrey T. Oberman, Esq.
Hidden Valley Mall LLC	Jensen F. Cheng and Jade Cheng
Highland And Sterling LLC	Jerald L. Moss
Highland Management Company	Jewell Square RLLP
Hillcrest Shopping Center Equities, LLC	JFP-AG/Roswell, LLC
Hinesville Center, LLC	JHR Sumner Place Shopping Center, LLC

JLY Realty Co., LLC	Larsen Land & Development Co. LC
Joatmon LLC	Larson Family Real Estate LLLP
Joe Amato East End Centre, LP	Latonia Commerce, LLC
Joffe Properties LP	Laurel Pioneer LLC
Johnann LLC	Law Offices of David Skrilow
Johnson Acquisition Corp.	Law Offices of Trudi J Lesser
Johnston Square Center, L.L.C.	Lawrenceville Commercial Properties, LLC
Jones Lang Lasalle Americas, Inc.	LBBX RE LLC
Jonnet Development Corporation	LCVB LLC
Jordan & Riddle, LLC	Leathery Family Enterprises, Ltd
Joseph D Hammerschmidt Co	Lebanon Marketplace Center LLC
Joseph Navarre Plaza LLC	Lee's Crossing SDC LLC
JPMCC 2007-LDP12 South Expressway 83, LLC	Leavers Development LLC
JPMCC 2016-JP4 Knights Road LLC	LEJ Properties, LLC
Justwater, LLC	Lenoir 2019 LLC
K. M. Biggs, Incorporated	Leonka LLC
KA AT Fairless LP	Levert-St. John, Inc.
KACI WSC, LLC	Levin Properties, LP
KAMS Partners LP	Lewiston Center Equities LLC
KDS Associates, L.L.C.	Lexington, (Village), UY, LLC
Kearns Property Company, L.L.C.	Libby-Beechmont Properties LTD
Kennedy Mall, Ltd	Lillian S. Fitzgibbon Limited
Kent Holding, LLC	Lima Eastgate, L.L.C.
Khan Properties Inc	Lincoln Bancorp LLC
Khanh Quang Tran	Linda Barrett Properties, LLC
Kilgore Realty Company, Inc.	Lindsey Properties, LLC
Kimco	LIT Industrial Limited Partnership
Kimco Coral Springs 623 LLC	Litchfield Crossing LLC
Kin Properties	Livonia Centers LLC
Kin Properties, Inc	LJG Greenwich NY LLC
Kin Properties, Inc.	Lone Star Equities INC
Kinton Land And Bison LLC	Louis Wiener
KIR Montebello LP	Lowell D. Salesin, Esq.
KIR Tampa 003, LLC	Lowell D. Salesin, Honigman Miller Schwartz and Cohn LLP
Kirkland & Ellis LLP	LRC Magic Investors LTD
Kite Realty Group, L.P.	Lubbock Commons Group LLC
KLP Burien Town Plaza LLC	LV Retail LLC
KM of Chesapeake, Virginia, L.P.	Lynngate, LLC
KR Collegetown, LLC	M&T Bank
Kraus-Anderson, Incorporated	M.B.D. Properties, LLC
KRG Houston New Forest, LLC	Madeira Plaza Power LLC
KRG Las Vegas Centennial Center, LLC	Main/OST LTD.
Kroger Center Morehead LLC	Malon D. Mimms
Kroger Limited Partnership I	Malone Plaza Partners LLC
K-Va-T Food Stores Inc	Mapes Ranch Investments, LLC
L & R Real Estate LLC	Maplewood Plaza
LA Retail 1, LLC	Mardesich Company Camden, LLC
Lafayette Place OMV, LLC	Marion Forum, LLC
Lafayette Station LLC	Marion Properties LLC
Lake Geneva Center, LLC	Mariposa Plaza LLC
Lake Mead Development, LLC	Market On Cherry
Lake Murray Center, LLC	Market Square Shopping Center, LLC
Lakeview Pkwy Ventures LLC	Marketplace Associates, LLC
Landmark Square, L.P.	Marshall Crossroads Realty LLC
Lane Land Company, Inc.	Martinsburg Center Associates LLC
Lansing Mart Associates, LLC	

Marysville Town Center	Montgomery Village LLC
Massena Hhsc, Inc.	Morehead Plaza, LLC
Mathias Shopping Centers, Inc	Morgan Britton LLC
Mattatuck Investors LLC	Morris Loan and Investment Co
Matthew Drive Realty LLC	Morse Road Company-I, LLC
Matthews Festival, LP	Mosaic Oxbridge Owner, LLC
Maxwell Pointe, LLC	Mountain View Midstar, LLC
Mays SDC LLC	Mr. Jeffrey Reznicki
MBM Investments LLC	MSF Gateway, LLC
MC AZ Grand Village LLC	MSQ Realty LLC
Mcanly Commercial Properties	Mt. Airy Prtnshp
MCBH Parkway Crossing, LLC	N&H Lapeer Limited Partnership
McCordick Properties	Nacogdoches MP LTD
McGregor Pointe Shopping Center, LLC	Nalley Commercial Properties
McKnight Northland, LLC	Nasue LLC
MCM II LLC	Netstreit LP
MC-NC, LLC	New Albany Plaza, LLC
MD Development Group LLC	New Boston Retail Group, LLC
MDC Coast 17, LLC	New Castle Shopping, LLC
MDC Coast 18, LLC	New Enid OK Retail LLC
MDC Coastal 5, LLC	New Garden Shopping Center LLC
MDG Strategic Acquisition LLC	New Port Richey Dvlpmnt Co LLC
MDR Lancer LLC	Newberry Center, LLC
Meadowbrook V LP	Newburger-Andes
Mentor Property LLC	Newsem Tyrone Gardens Property Owner,LLC
Merchants Square I LLC	NH Lakeville LLC
Merchants Square of Dallas, LLC	Nine Island 11, LLC
Mericle Properties, LLC	NMC Tower LLC
Meriden Associates LLC	NNM Realty Trust
Mesilla Valley Business Partners, LLC	NNN REIT, Inc
Methuen Venture Limited Partnership	Nnn Reit, Inc.
MFBG Port Huron LLC	Nnn Reit, LP
MFW Associates	Noble Management Company
Michael Debo and Janice Debo	Noble Properties Riverside Ctr, LLC
Michalsen Properties LLC	Noel Waterfall, LLC
Michigan City Plaza Limited Partnership	Norman D Sloan, Esq
Mid Valley Improvements Owner LLC	Normandy Square East LLC - Attn: Joyce Tomashot-PM
MIDAMCO	North First Street Properties
MIDEB Nominees, Inc.	North Griffin Square LLC
Levin & Oberman II	North Oak Marketplace 07 A, LLC
Midgard Self Storage Jacksonville FL, LLC	North Pointe Centre, LLP
Mifflin Penn Realty LLC	North Strand Associates LLC
Milelli Realty-Lehigh Street, L.L.C.	Northgate Associates LLC
Milford Associates	Northport McFarland Associates, LLC
Milford Center LLC	Northshore Plaza LP
Millan Enterprises	Northtown Shopping Center Inc
Millan Holdings, LLC	Northtowne Associates
Miller Starr Regalia	Northtowne Plaza Properties LT
Millstone Commercial LLC	NP Invesco, L.L.C.
Millville Equity Investments, LLC	NP-AC Industrial Holdings, LLC
Milwaukee Falls LLC	NS Retail Holdings, LLC
MIMCO Inc	NW Plaza Muncie LLC
ML Plaza LLC	Oak Park Square OALC, LLC
MMDD Sacramento Project	Oak Street Real Estate Capital
Moncks Corner Center, LLC	Oakland Pointe Partners LLC
Montgomery Acquisition LP	Oakland Realty Company, Inc.

Oakwood 900 Partners, LLC	Pilchers North Park Limited
Oakwood Plaza Ltd. Ptship	Pinnacle Properties II, LLC
Ogden Plaza, LLC	Pintzuk Organization
Olean 2020 LLC	Pipestone Plaza LLC
Olive Town Center LLC	Plainfield Associates
Oliveira Plaza SPE, LLC	Plankview Green Development, LLC
Omega Sonora LLC	Plant City Plaza Holdings LLC
One Glenwood Associates	Plattsburgh Plaza, LLC
One Trinity Real Estate	Plaza 15 Realty LLC
Ontario Gateway SJT Retail	Plaza At Buckland Hills, LLC
OPG 201, LLC	Plaza At Speedway, LLC
Orangebung Realty Ltd	Plaza North Investors LLC
Orangehurst Venture L.P.	Plaza On The Green, LLC
Oregon Trail Center Venture, LLC	Plaza Shopping Centers
Orion KCPM LLC	Pleasant Valley Shoppg Ctr Ltd
Oroville Plaza Shopping Center, LLC	PMAT North Heights, LLC
Oswego Development, LLC	PMAT Village Plaza, LLC
Oxford Development Company	PMRE LLC
Pablo Station, LLC	Polen Development LLC
Pacific Realty Associates, L.P.	Pomeroy Enterprises LLC
Pacific Resources Associates LLC	Poplin Place LLC
Pacific Resources Associates, LLC	Port Angeles Plaza Associates, LLC
Palm Center Associates, LLC	Port Orange Retail I, LLC
Palms Crossing Town Center, LLC	Portage Center, LLC
Palumbo Properties, Inc	Porterwood Shopping Center Investments, LLC
Paradise Isle Destin LLC	PPE Five Associates
Paragon Windermere, LLC	Pratt Street Capital, LLC
Paris Towne Center LLC	Premiere Place Shopping Center, LLC
Park Forest SWC LTD	Premium Asset Management Inc
Parkridge Main LLC	Prime Commercial Partners Southtowne LLC
Parkview Plaza Associates, LLC	Prospect Colerain LLC
Parma Heights Partners, LLC	Protective Life Insurance Company
Pasan LLC	PRP Buffalo LLC
Pasan, LLC	Prudent Growth Operations LLC
Pathfinder Patterson Place, LLC	Prudential Growth Operations, LLC
Pathfinder Twin Creek, L.L.C.	PS Lompoc LLC
Pax River Village Center, LLC	PSM Properties LLC
Pea Ridge Partners, LLC	PTR Investments LLC
Peace And Grace Realty, LLC	Putnam Centre Associates, LLC
Pearland Hwy 35 LP	PZ Southern Limited Partnership
Pengould LLC	Quincy King Development Co
Penmark Frostburg Holdings LLC	R & A Properties
Pensacola Corners LLC	R.K. Hallandale LP & 17070 Collins Ave SC, Ltd
Pero & Anka Margaretic	R.L. Wittbold - New Philadelphia
Perry's Inc.	RAF Salina LLC
Perth Plaza Associates LLC	Rainbow Plaza Associates Ltd
Peter P Bollinger Investment Company	Rajkamal Deol
Peters Enterprises LLC	Raleigh Enterprises, LLC
Petite Esplanade Covington, L.L.C.	Ralph Horowitz
PF Properties Mesa Commons, LLC	Ramsey Pike, LLC
PGP Cleveland Corners Operations LLC	RAR2 Bethel Industrial LLC
PGP Savannah Operations LLC	Raynham Crossing Limited Partnership
PH5B, LLC	Ray's Family Center, Inc.
Phenix City Sqare LLC	RCC Crossroads, LLC
Phillipsburg Greenwich, LLC	RCC Eastgate, LLC
Phoenix Dobson LLC	RCC Shenandoah Plaza, LLC

RCG Mansfield LLC	RPI Courtyard LTD
RCG-Chillicothe, LLC	RPI Overland, LTD
RCG-Gainesville VII LLC	RPI Ridgmar Town Square, Ltd
RCG-North Little Rock VII, LLC	RPT Realty LP
RCG-Pascagoula, LLC	RPT Spring Meadows LLC
RD Palmera LP	RR Huntsville, LLC,
Realty Income Properties 16, LLC	SR Huntsville, LLC
Realty Income Properties 21, LLC	RREF IV D Mlvn PA LLC
Realty Income Properties 23, LLC	RSH, LLC
Realty Income Properties 30, LLC	RTC Wade Green LLC
Realty Income Properties 4, LLC	Ruby Property Corporation
Ream's Food Stores	Rushmore Crossing Associates, LLC
Red Mountain Asset Fund I, LLC	Russ Avenue Plaza LLC
Regency Commercial Associates LLC	Russell Bruzzone
Regency CSP IV LLC	Russell E. Fluter
Regency Hannibal LLC	Rvs Realty, LLC
Regency Madbedsey LLC	Ryba Real Estate, Inc
Regency Mount Vernon LLC	Rynalco, Inc.
Regency Summersville LLC	S & M Investors, LLC
Regent Park Properties LP	S.R. 170 Properties, LLC
REO Fundit 3 Asset LLC	Safeway Inc.
Retail Center Partners, LTD.	Safeway Inc. Attn: Real Estate Law
Revenue Prop. Gonzales L.P. - Attn: Lease Admin	Safeway, Inc.
Rhino Holdings Houma LLC	SAJ Associates, LLC
Rhino Holdings Pueblo, LLC	Salisbury Holdings, L.P.
RI - Grants Pass, LLC	Salisbury Promenade, LLC
RI-Atascadero, LLC	Salomon Wainberg nd Olga Wainberg Family Trust
Richard Klement East LLC	Santan MP, LP
Richmond Commons LLC	Santay Realty Of Hagerstown
Rim Country Mall SPE, LLC	Sapala Memphis LLC
Rio Grande Investment INC	Sassan Emral Shaool
Rio Rancho Of New Mexico LP	Satilla Square Mall LLC
Rising Sun Owner, LP	Saul Holdings Limited Partnership
Ritchie Hill, LLC	Savarina Corporation
River Oaks Properties LTD	Savoy Texas LLC
River Oaks Shopping Center LLC	Saybrook Plaza Shopping Center LLC
River Park Properties LLC	SB Retail Group Carlsbad LLC
River South Commons, LLC	Schwartz Torrance Company LLC
Riverland Development Company, LLC	Scot Luther
Rivermart, LLC	Scottsdale Fiesta Retail Center, LLC
Riverwood Ruskin, LLC	SD-Sahuarita Properties, LLC
RJB Enterprises LLC	Seaview Acquisition, LLC
Roberts Crossing LLC	Seekonk Shopping Center Equities II, LLC
Robinson, Bradshaw & Hinson, P.A.	Select Strategies - HH, LLC
Rochester Plaza Associates, LLC	Select Strategies-Brokerage, LLC
Rockmoor Town West	Selective API One LLC
Rockridge Plaza Shopping Center LP	Select-Kings Highway LLC - Attn: Lease Admin
Rockwall Central Appraisal District	Select-Wesmark Plaza LLC - Attn: Garrison Central
Rodeo Inn Lynnwood Inc	Select-West Market Plaza LLC - Attn: Tracy Combs
ROF Grandville LLC	Sembler Family Land Trust
ROIC California, LLC	Seminole Properties LLC
ROIC Washington, LLC	Seth Markowitz, P.C.
ROP North Hills Crossing, LLC	Seven Players Club Drive, LLC
Roswell Town Center, LLC	Sevierville Forks Partners, LLC
Roxborough Associates LLC	Seville Plaza, LLC
RP Sansom, LP	SFH, LLC

Shabani & Shabani, LLP
 Shami Enterprises LLC
 Shaw-Marty Associates
 Sheila L. Ortloff, Trustee of the Shelbyville Partners,
 LLC
 Sherwood Oaks Shopping Center LP
 Shoppes Greenwood, LLC
 Shops At Coopers Grove, LLC
 Shops At Newberry DE LLC
 Shores - White, LLC
 Show Low Yale Casitas, LLC
 Shreve City LLC
 Shurmer Strongsville, LLC
 Siegen Village Shopping Center, LLC
 Silver Bridge LP
 Silver Hamilton, LLC
 Site Centers Corp.
 SJS Town Center, LLC
 SKSO PROPERTIES, INC.
 Sky Crossroads LLC
 Sky New York Holdings LLC
 SL & MLX, LLC
 SL Lapwing LLC
 Soar Management Inc
 Somers Point Builders, Inc.
 South Central Industrial Properties XIV, L.P.
 South Hill Village, LLC
 South Landings Tei Inv. Llc - Attn: M. Schladensky
 South Loop Shopping Center, Ltd
 South Oaks Station LLC
 South Plaza Associates, LLC
 South Square Shopping Center, LLC
 South Star Investments LLC
 Southeast Partners
 Southern Hills Center Ltd
 Southgate Plaza, LLC
 Southgate Shopping Center
 Southgate Shopping Center LLP
 Southpoint Plaza Shopping Center
 Southridge Associates, LLC
 Southwest Property Management, Inc.
 Southwestern Investments, LLC
 Southwood Plaza, LLC
 Spanish Crossroads Dunhill LLC
 SPI Largo Village, LLC
 Spindale Retail I LLC
 Spirit Master Funding IV, LLC
 Spirit Realty LP
 SPL Leland Avenue LLC
 Spring Creek Center II LLC
 Spring Park Property Owner, LLC
 Springhill Two LLC
 SSI Northside LLC
 ST Marys Square Business Complex LLC
 ST Vincent DePaul Stores INC
 ST. Charles Plaza LLC
 ST. Joseph Northgate LLC
 ST. Matthews Pavilion, LLC
 Sterling Park Shopping Center, LP
 Stockman Lands Inc
 Stone Mountain Square Shopping Center LLC
 STS Equity Partners LLC
 Suburban Realty Joint Venture
 Summer Center Commons, LLC
 Summit Northwest Village, LLC
 Summit Properties Partnership
 Sun Lakes Plaza Associates
 Sun Plaza Shops, LLC
 Sun Point SDC, LLC
 Sunnyhills Associates
 Super Gas & Food Mart, Inc.
 Supervalu Inc
 Susan P. French Revocable Trust
 Suso 5 Creekwood LP
 SVAP Pompano Citi Centre, L.P.
 SVS Hospitality Inc
 SVSC Holdings LP
 SV-State Line, LLC
 SW Warsaw LLC
 SWG-Terre Haute, LLC
 Tahoma Vista Venture LLC
 Tal Mor
 Talenfeld Properties, LP
 Tanque Verde Center LLC
 Tatum Venture, LLC, dba Tatum Venture Arizona LLC
 Taylor Callahan
 TBF Group Fondulac LLC
 TBF Group Penn Hills LLC
 TBF Group Sutters Creek, LLC
 TBP Buckingham LLC
 TC Norman Investments
 Tejas Corporation
 Ten East Partners, LP
 Tenth Street Building Corporation
 Terrana Law P.C.
 Teton Venture, LLC
 The Deerfield Company, Inc.
 The Grewe Limited Partnership
 The Grove Shops LLC
 The HLE Group LLC
 The Kroger Company
 The Leathery Company
 The North Los Altos Shopping Center
 The Point Investment, L.L.C.
 The Shops At England Run, Inc.
 The Shops At England Run, LLC
 The Southern Benedictine Society
 The Stop & Shop Supermarket Co., LLC
 The View at Marlton LLC
 THF Greengate East Development, LP
 THF Paducah Development , LP
 Thompson Hills Investment Corp

Thomson Plaza Shopping Center, LLC	V&S Seven Oaks LLC
Tifton Retail I LLC	Valcour Development
Times Square Realty LLC	Valencia Hills Partners, LP
TJ Elite Properties LLC	Value Investment Group Inc
TKG Norwichtown Commons LLC	Van Wert RE, LLC
TKG Sheridan Crossing Development, LLC	Vande Lay Capital Partners, LLC
TMC LLC	Vanyarmouth, LLC
TMS McCarthy LP	VEI Dundalk LLC
TN Equities LLC	Venture Partners LLC
Todd Shopping Center, LLC	Vernco Belknap, LLC
Tomball Plaza, LLC	Vestal Property, LLC
Top Home LLC	VH Cleona, LLP
Tower Plaza, INC	Vila Clark Associates
Tower Ventures CRE LLC	Village Center, LLC
Town 'N' Country Plaza, LP	Village Green Realty L.P.
Town Square L.P.	Village Investment Properties, LLC
Town West Realty, Inc.	Village Marketplace Equity Partners, LLC
Towne Center Investments LLC	Village Shoppers Associates
TPI Cassinelli Manager LLC	VSC Associates, LLC
Trailridge Center, L.P.	VSC Corporation
Tranel, INC.	Wadsworth Associates
Tred Avon, LLC	Wallace Properties-Kennewick Plaza LLC
Trent J Taylor, Esq	Wal-Mart East, LP
Tri & Tammy Doan	Walnut Avenue Partners, L.L.C.
Tri Marsh Realty LLC	Walnut Creek Plaza, LLC
Triangle Square, LLC	Warren Davis Properties XV LLC
Trifecta Capital LLC	Warren Davis Properties XVIII, LLC
Trifur Partners, LP	Warren L12 LLC
Trigroup Properties LLC	Warren Terra INC
Triledo Sanford LLC	Warwick Denbigh Co
Triple Bar Columbia Marketplace, LLC	Washington Gardens I & II LP
Triple Kap Realty Corp	Washington Gardens I LP
Tropicana Palm Plaza, LLC	Washington Place Indiana LLC
Trotters Enterprises LLC	Waterbridge Orange Blossom, LLC
TRU 2005 RE I, LLC	Waterford Village LLC
Trussville Promenade I Owner, LLC	Waterstone Southeast Spartan Portfolio, LLC
TSCA-255, LLC	Watson Central GA LLC
Turfway Plaza Associates LLC	Watt Town Center Retail Partners, LLC
Twenty First Properties Inc	Waynesboro Holdings L.P., GBR West Main LLC and
Twin Rivers Equity Partners LLC	Waynesburg Associates General Ptnrshp
Two Center Corp	WC Properties LLC
Tyler Center LLC	Wedgewood SC Investors LLC
U & Me Hershey LLC	Wegmans Food Markets, Inc.
UE Hudson Mall Holding LLC	Weingarten Nostat LLC
UE Revere LLC	Wenatchee Productions Corporation
Unison Mooresville, LLC	Weslaco Palm Plaza LLC
Universal Guaranty Life Ins Co Inc	West Boca Center LLC
University Park Associates LP	West Point Partners
Up In The Air LLC	West River Shopping Center LLC
Upper Fork LLC	West Sahara Equities LLC
Upper Glen Street Associates, LLC	West Valley Properties, Inc
Urban Edge Properties	Westerman Ball Ederer Miller
US Properties Group	Westerman Ball Ederer Miller & Sharfstein, LLP
USPG Portfolio Eight LLC	Western Properties Company
USPG Portfolio Two, LLC	Westerville Square Inc
V 3 OZ West Colonial LLC	Westerville Square, Inc.

Westgate Plaza Associates
 Westgate Shopping Center, LTD.
 Westview Center Associates, L.C.
 White Oaks Plaza LLC
 WHLR - Rivergate, LLC
 WHLR-Franklin Village LLC
 WHLR-JANAF, LLC
 WILF Law Firm, LLP
 William R. Roth Lancaster, LLC
 Wilshire Plaza Investors, LLC
 Winbrook Management, LLC As Managing Agent
 Windsor 15 LLC
 Windsor Shopping Center LLP
 Windward Partners II Ltd
 Winklers Mill, LLC
 Winston Salem Haines LLC
 Wise County Plaza WVA, LLC
 WMSC LLC / Routh Group
 WMT Franklin, L.L.C.
 Wolf River Run Associates, LLC
 Wood Center Properties LLC
 Wood Lawrenceburg Center, LLC
 Woodberry Plaza, LLC
 Woodbridge Crossing Urban Renewal LLC
 Woodcock Properties
 Woodland Village, LLC
 WRD Hanover LP
 WRI Freedom Centre, L.P.
 WRI Seminole Marketplace, LLC
 WRI Trautmann, L.P.
 WRP Gateway, LLC
 WRP Washington Plaza LLC
 Y&C Long Beach
 Y&O 240 LLC
 Y&O Faulkner LLC
 Y&O Town & Country LLC
 Yada LLC
 Yee Hop Realty, Limited
 Yellow Tail Georgia LLC
 YLCA Yuba Property LLC
 Yolanda Zanchi
 Younis Enterprises LLC
 Yukon Route 66 II LLC
 Yuma Mesa, LLC
 Zane C. Hall Family LP
 Zanesville OH Retail LLC
 Zeisler Morgan Properties Ltd
 ZP No 183 LLC
 Zuni Albuquerque 2005

Secured Lenders

PNC Bank, National Association
 Huntington National Bank
 Truist Bank
 U.S. Bank National Association
 Wells Fargo Bank, National Association

Bank of America, N.A.
 Fifth Third Bank, National Association
 MUFG Bank, Ltd.
 1903 Partners, LLC
 WhiteHawk Finance LLC
 ReStore Capital (BIG), LLC
 Tiger Finance, LLC
 Banc of America Leasing & Capital, LLC
 1903P Loan Agent, LLC

Taxing Authorities

Abilene-Taylor County Public - Abilene, TX
 Account Recovery Services - Oxnard, CA
 Ada County Treasurer - Boise, ID
 Adams County Health Dept - Quincy, IL
 Adams County Health Dept - Commerce City, Co
 Adams County Tax Collector - Natchez, Ms
 Agricultural Commissioners Ofc - Santa Rosa, CA
 Aiken County SC - Aiken, SC
 Ala Tax Business License - Birmingham, AL
 Alabama Department of Revenue - Montgomery, AL
 Alabama Dept of Agriculture - Montgomery, AL
 Alabama State Treasurer Unclaimed - Montgomery, AL
 Alachua County Environmental - Gainesville, FL
 Alachua County Tax Collector - Jacksonville, FL
 Alamance County Tax Collector - Graham, NC
 Alameda County Clerk Recorder - Oakland, CA
 Alameda County Dept of - Alameda, CA
 Alameda County Tax Collector - Hayward, CA
 Alaska Dept of Revenue - Juneau, AK
 Albany Dougherty Tax Dept - Albany, GA
 Albemarle County Tax Collector - Merrifield, VA
 Alberta Recycling Mgmt Authority - Edmonton, AB
 Alief Independent School Dist - Alief, TX
 Allegany County Tax - Cumberland, MD
 Alleghany County Va Commissioner - Covington, VA
 Allen County Health Department - Lima, OH
 Allen County Treasurer - Fort Wayne, IN
 Allied Data Solutions Ads - Columbus, OH
 Altoona Area School Dist Tax - Altoona, PA
 American Appraisal Associates - Milwaukee, WI
 American Fork City - American Fork, UT
 Anderson County Clerk - Clinton, TN
 Anderson County Treasurer - Anderson, SC
 Anne Arundel County - Annapolis, MD
 Arapahoe County Tax Collector - Littleton, CO
 Arizona Business Gazette - Phoenix, AZ
 Arizona Corporation Commission - Phoenix, AZ
 Arizona Department of Economic - Phoenix, AZ
 Arizona Department of Revenue - Phoenix, AZ
 Arkansas Dept of Finance & Adm - Little Rock, AR
 Arkansas Dept of Health - Little Rock, AR
 Arkansas Insurance Department - Little Rock, AR
 Arkansas Secretary Of State - Little Rock, AR
 Arkansas State Plant Bd - Little Rock, AR
 Armstrong Reshawn - Tallahassee, FL

Ascension Parish Tax Collector - Gonzales, LA
 Ashe County Tax Collector - Hermitage, PA
 Assessment & Taxation - Portland, OR
 Assessor Collector - Columbus, Ms
 Assessor Collector Of Taxes - Beaumont, TX
 Astabula County Health Dept - Jefferson, OH
 Aston Township - Aston, PA
 Aston Township - Pittsburgh, PA
 Athens City Tax Collector - Athens, TN
 Athens City-County Health Dept - Athens, OH
 Athens Clark County Dept of - Athens, GA
 Atlantic County Division - Northfield, NJ
 Auditor Of State - Little Rock, AR
 Auglaize County Auditor - Wapakoneta, OH
 Auglaize County Health Dept - Wapakoneta, OH
 Augusta License & Inspection - Augusta, GA
 Augusta Municipal Tax Collector - Augusta, ME
 Austell City Tax Collector - Austell, GA
 Austin/Travis County Health & - Austin, TX
 Autauga County Health Dept - Prattville, AL
 Autauga County Tax Collector - Prattville, AL
 B.H.G.S DCA - West Sacramento, CA
 Baldwin Co Sales & Use Tax Dep - Bay Minette, AL
 Baldwin County - Robertsdale, AL
 Baldwin County Judge Of Probate - Bay Minette, AL
 Baldwin County Revenue Comm - Bay Minette, AL
 Baldwin County Tax Commission - Atlanta, GA
 Baltimore County Maryland - Baltimore, MD
 Baltimore County Tax Collector - Baltimore, MD
 Banks County Commissioners - Homer, GA
 Bannock County Treasurer - Pocatello, ID
 Barberton City Htl Dept - Barberton, OH
 Barren County Health Dept - Glasgow, KY
 Barren County Tax Collector - Glasgow, KY
 Barren River District Health - Bowling Green, KY
 Bartholomew County Health Dept - Columbus, IN
 Bartholomew County Treasurer - Columbus, IN
 Bartow County Tax Commissioner - Cartersville, GA
 Battlecreek City Treasurer - Battle Creek, MI
 Baxter County Collector - Mountain Home, AR
 Bay County Tax Collector - Panama City, FL
 Beaufort County - Beaufort, SC
 Beaufort County Emergency - Beaufort, SC
 Beaufort County Treasurer - Atlanta, GA
 Beckley-Raleigh County Board Of - Beckley, WV
 Beer & Wine Services Inc - Calistoga, CA
 Bell County Environmental - Pineville, KY
 Bell County Public Health - Temple, OH
 Bell County Sheriff - Pineville, KY
 Bellevue City Tax Collector - Bellevue, KY
 Belmont County Health Dept - Saint Clairsville, OH
 Belmont County Treasurer - Saint Clairsville, OH
 Benton County - Bentonville, AR
 Benton County Tax Collector - Kennewick, WA
 Benton Franklin Distric Health - Kennewick, WA
 Benton Twp Treasurer (Berrien) - Benton Harbor, MI
 Berkeley County Health Dept - Martinsburg, WV
 Berkheimer Associates - Exton, PA
 Berkheimer Hab Misc - Lehigh Valley, PA
 Berks E I T Bureau - Wyomissing, PA
 Bernalillo County Tax Collector - Albuquerque, NM
 Bexar County Clerk - San Antonio, TX
 Bexar County Tax Assessor-Collector -San Antonio, TX
 Bill English Probate Judge - Opelika, AL
 Billerica Health Department - Billerica, MA
 Bismark Burleigh Public Health - Bismark, ND
 Black Hawk County Health - Waterloo, IA
 Blount County Clerk - Maryville, TN
 Blount County Trustee - Maryville, TN
 Board Of County Commissioners - Miami, FL
 Board Of Equalization - Sacramento, Ca
 Bonneville County Treasurer - Idaho Falls, ID
 Booher & Associates - Lewistown, PA
 Boone County Collector Of Revenue - Columbia, MO
 Boone County Tax Collector - Harrison, AR
 Boone County Treasurer - Indianapolis, IN
 Borough of Chambersburg - Chambersburg, PA
 Borough of Clifton Heights - Clifton Heights, PA
 Borough of Dunmore - Dunmore, PA
 Borough of Paramus - Paramus, NJ
 Borough of West Hazleton - Hazleton, PA
 Bossier Parish Tax Collector - Benton, LA
 Boulder County Public Health - Boulder, CO
 Bowie City Tax Collector (Prince Georges)- Bowie, MD
 Boyle County Sheriff - Danville, KY
 Bradley County Trustees Office - Cleveland, TN
 Brazoria County Clerk - Angleton, TX
 Brazoria County Tax Assessor-Collector - Lake Jackson, TX
 Brazos County Clerk - Bryan, TX
 Brazos County Tax Office - Bryan, TX
 Bremerton-Kitsap County - Bremerton, WA
 Brevard County Tax Collector - Titusville, FL
 Brinsfield Sol Jr - Montgomery, AL
 Bristol City Tax Collector - Bristol, TN
 Broward County Tax Collector - Fort Lauderdale, FL
 Brown Co Appraisal District - Brownwood, TX
 Brown County Health Dept - Green Bay, WI
 Brown County Treasurer - Green Bay, WI
 Brunswick County Tax Collector - Charlotte, NC
 Brusmak Clement & Harrison Pc - Dallas, TX
 Bryan County Tax Collector - Durant, OK
 Buchanan County Collector Of - Saint Joseph, MO
 Bucyrus City Health Department - Bucyrus, OH
 Budget Heating & Air Condition - Tampa, FL
 Buffalo Trace Dist Health Dept - Maysville, KY
 Bullitt County Health Dept - Shepherdsville, KY
 Bulloch County Tax Commissioner - Statesboro, GA
 Buncombe County Tax Collector - Asheville, NC
 Bureau of Alcohol Tobacco And - Pittsburgh, PA
 Bureau of Home Furnishings - Sacramento, CA
 Bureau of Plant Industry - Lincoln, NE

Bureau of Revenue And Taxation - Gretna, LA
 Bureau of Revenue Collections - Baltimore, MD
 Burke County Tax Collector - Charlotte, NC
 Burlington City Tax Collector - Burlington, NC
 Butler County Collector - Poplar Bluff, MO
 Butte County Clerk - Oroville, CA
 Butte County Tax Collector - Oroville, CA
 Cabarrus County Tax Collector - Charlotte, NC
 Cabell County Sheriff - Huntington, WV
 Cabell-Huntington Health Dept - Huntington, WV
 Cache County Assessor - Logan, UT
 Caddo Parish Sheriff's Office - Shreveport, LA
 Calcasieu Parish Tax Collector - Lake Charles, LA
 Caldwell County Register Of Deeds - Lenoir, NC
 Caldwell County Tax Collector - Lenoir, NC
 Caledonia Township Treasurer - Corunna, MI
 Calhoun County License - Anniston, AL
 California Dept of Public Health - Sacramento, CA
 California Secretary Of State - Sacramento, CA
 California Travel And Tourism - Sacramento, CA
 Calloway County Health Dept - Murray, KY
 Calloway County Tax Collector - Murray, KY
 Calrecycle - Sacramento, CA
 Calvert County Health Dept - Prince Frederick, MD
 Calvert County Tax Collector - Prince Frederick, MD
 Camden County Treasurer - Blackwood, NJ
 Campbell County Fiscal Court - Cincinnati, OH
 Campbell County Tax Collector - Newport, KY
 Campbell County Tax Collector - Jacksboro, TN
 Campbellsville Ind School - Campbellsville, KY
 Canadian County Treasurer - El Reno, OK
 Canadian/Ref/Tax - Brantford, ON
 Canyon County Tax Collector - Caldwell, ID
 Cape Girardeau County Collector - Jackson, MO
 Cape Girardeau County Public - Cape Girardeau, MO
 Cape May Co Dept of Health - Cape May Court House, NJ
 Caro Community Schools - Caro, MI
 Carroll County Health Dept Bur - Westminster, MD
 Carroll County Tax Collector - Westminster, MD
 Carrollton-Farmers Branch ISD Tax Office - Dallas, TX
 Carson City Treasurer - Carson City, NV
 Carter County Treasurer - Ardmore, OK
 Carter County Trustee - Elizabethhton, TN
 Carteret County Tax Collector - Beaufort, NC
 Cascade County Treasurer - Great Falls, MT
 Cashier Fld California Dept of - Sacramento, CA
 Casper County Health Dept - Casper, WY
 Cass County Collector - Harrisonville, MO
 Cass County Health Dept - Logansport, IN
 Catawba County Tax Collector - Charlotte, NC
 Cathedral City - Cathedral City, CA
 Catoosa County Tax Commissioner - Ringgold, GA
 CCA-Municipal Income Tax - Cleveland, OH
 CCDB-Fire Prevention Bureau - Las Vegas, NV
 CDFA - Sacramento, CA
 Cecil County Health Department - Elkton, MD
 Cecil County Treasurers Office - Elkton, MD
 Cedar City - Cedar City, UT
 CEI Florida Inc - Debary, FL
 Cellville City Clerk - Belleville, IL
 Central Connecticut Health Dis - Rocky Hill, CT
 Central District Health Dept - Boise, ID
 Central Tax Bureau - Bridgeville, PA
 Central Tax Bureau Of PA - Burgettstown, PA
 Central Tax Bureau Of PA - McKees Rocks, PA
 Central Tax Bureau Of PA Inc - Youngwood, PA
 Champaign Health District - Urbana, OH
 Charles County Health Dept - White Plains, MD
 Charles County Tax Collector - La Plata, MD
 Charleston Co Treasurer - Charlotte, NC
 Charlotte County Board Of - Port Charlotte, FL
 Charter Township Of Clinton - Clinton Township, MI
 Charter Township Of Meridian (Ingham) - Okemos, MI
 Charter Township Of Union - Mt Pleasant, MI
 Charter Twp Of Shelby - Detroit, MI
 Chattanooga City Treasurer - Chattanooga, TN
 Chaves County Treasurer - Roswell, NM
 Chelan County Treasurer - Wenatchee, WA
 Cherokee County Tax Collector - Murphy, NC
 Cherokee County Tax Comm - Canton, GA
 Cherokee County Treasurer - Atlanta, GA
 Chesapeake City Tax Collector - Chesapeake, VA
 Chester County Treasurer - Chester, SC
 Chesterfield County - Chesterfield, VA
 Chesterfield County Tax Collector - Chesterfield, VA
 Chesterfield County Treasurer - Charlotte, NC
 Chesterfield Township - Chesterfield, MI
 Chicago Dept of Revenue - Chicago, IL
 Chico Enterprise Record - Chico, CA
 Christian County Tax Collector - Hopkinsville, KY
 Cincinnati Income Tax Bureau - Cincinnati, OH
 Circuit Court Clerk - Culpepper, VA
 Circuit Court For Charles Cnty - La Plata, MD
 City Of Gaylord - Gaylord, MI
 City And County of Denver - Dallas, TX
 City And County of San Francisco - San Francisco, CA
 City Auditor - West Fargo, ND
 City Collector - Kansas City, MO
 City County Tax Commissioner - Macon, GA
 City Hall - Waynesboro, GA
 City Income Tax Bureau - Allegheny College, PA
 City of Canada Flintridge - La Canada Flintridge, CA
 City of Abilene - Abilene, TX
 City of Adamsville - Adamsville, AL
 City of Aiken - Aiken, SC
 City of Alamogordo - Alamogordo, NM
 City of Alcoa - Alcoa, TN
 City of Alexandria - Alexandria, LA
 City of Allen - Allen, TX
 City of Allentown - Allentown, PA
 City of Alpharetta - Alpharetta, GA

City of Alpharetta - Atlanta, GA	City of Buford - Buford, GA
City of Amarillo Health Dept. - Amarillo, TX	City of Bullhead City - Bullhead City, AZ
City of Anaheim - Anaheim, CA	City of Burien - Burien, WA
City of Andalusia - Andalusia, AL	City of Burleson - Burleson, TX
City of Anderson - Anderson, CA	City of Burton - Burton, MI
City of Anniston - Anniston, AL	City of Byron - Byron, GA
City of Antioch - Antioch, CA	City of Calexico - Calexico, CA
City of Appleton - Appleton, WI	City of Calhoun - Calhoun, GA
City of Arcadia - Arcadia, CA	City of Callaway - Callaway, FL
City of Arlington Health Dept - Arlington, TX	City of Calumet City - Calumet City, IL
City of Arnold - Arnold, MO	City of Camarillo - Camarillo, CA
City of Ashland - Ashland, KY	City of Camden - Camden, SC
City of Atascadero - Atascadero, CA	City of Campbell - Campbell, CA
City of Athens - Athens, AL	City of Campbellsville - Campbellsville, KY
City of Athens Sales Tax Div - Hartselle, AL	City of Cape Girardeau - Cape Girardeau, MO
City of Attleboro - Attleboro, MA	City of Carrollton - Carrollton, TX
City of Attleboro - Attleboro, CT	City of Casselberry - Casselberry, FL
City of Attleboro - Woburn, MA	City of Ceres - Ceres, CA
City of Atwater - Fresno, CA	City of Chandler - Chandler, AZ
City of Auburn - Auburn, AL	City of Charleston - Charleston, WV
City of Auburn - Auburn, ME	City of Charleston - Charleston, SC
City of Auburndale - Auburndale, FL	City of Charleston - Charleston, WV
City of Austell - Austell, GA	City of Charlotte - Charlotte, NC
City of Avon Park - Avon Park, FL	City of Charlottesville Treas - Charlottesville, VA
City of Azusa - Azusa, CA	City of Chattanooga - Chattanooga, TN
City of Baker - Baker, LA	City of Chesterfield - Chesterfield, MO
City of Ballwin - Ballwin, MO	City of Chico - Los Angeles, CA
City of Banning - Banning, CA	City of Chino - Chino, CA
City of Barstow - Barstow, CA	City of Chino Hills - Chino Hills, CA
City of Baton Rouge - Baton Rouge, LA	City of Citrus Heights - Citrus Heights, CA
City of Baytown - Baytown, TX	City of Clarksville - Saint Louis, MO
City of Beaufort - Beaufort, SC	City of Clearwater - Clearwater, FL
City of Beaumont - Beaumont, CA	City of Cleburne - Cleburne, TX
City of Beaverton - Beaverton, OR	City of Clewiston - Clewiston, FL
City of Beckley - Beckley, WV	City of Clinton - Clinton, TN
City of Bellflower - Bellflower, CA	City of Clinton - Clinton, MS
City of Bessemer - Bessemer, AL	City of Clovis - Clovis, NM
City of Bethlehem - Bethlehem, PA	City of Coal Run Village - Pikeville, KY
City of Biddeford - Brattleboro, VT	City of Coldwater Tax - Coldwater, MI
City of Birmingham - Birmingham, AL	City of Columbia - Columbia, SC
City of Bloomington - Bloomington, IL	City of Columbus - Columbus, OH
City of Boaz - Boaz, AL	City of Concord - Concord, CA
City of Bonita Springs - Bonita Springs, FL	City of Concord - Concord, NC
City of Bossier - Bossier City, LA	City of Concord Tax Collector - Charlotte, NC
City of Boulder - Boulder, CO	City of Conyers - Conyers, GA
City of Boynton Beach - Boynton Beach, FL	City of Coral Springs - Coral Springs, FL
City of Brandenburg - Brandenburg, KY	City of Corinth Tax Dept - Corinth, MS
City of Branson - Branson, MO	City of Cornelia - Cornelia, GA
City of Bristol - Bristol, TN	City of Corona - Corona, CA
City of Brook Park - Brook Park, OH	City of Corsicana - Corsicana, TX
City of Brooklyn Center - Minneapolis, MN	City of Corsicana Tax Office - Corsicana, TX
City of Brownsville - Brownsville, TX	City of Covington - Covington, KY
City of Brownwood - Brownwood, TX	City of Covington - Covington, GA
City of Brunswick - Brunswick, GA	City of Covington - Covington, LA
City of Buena Park - Buena Park, CA	City of Crest Hill - Crest Hill, IL
City of Buffalo - Buffalo, NY	City of Crestview - Crestview, FL

City of Crystal Lake - Crystal Lake, IL
 City of Crystal River - Crystal River, FL
 City of Cudahy - Cudahy, CA
 City of Cudahy - Cudahy, WI
 City of Culver City - Fresno, CA
 City of Cumberland - Cumberland, MD
 City of Cumming - Cumming, GA
 City of Cuyahoga Falls - Cuyahoga Falls, OH
 City of Cynthiana - Cynthiana, KY
 City of Dade City - Dade City, FL
 City of Dallas - Dallas, TX
 City of Dallas - Dallas, GA
 City of Dalton - Dalton, GA
 City of Danville - Danville, VA
 City of Davenport - Davenport, IA
 City of De Pere - De Pere, WI
 City of Decatur - Decatur, AL
 City of Decatur - Birmingham, AL
 City of Delray Beach - Delray Beach, FL
 City of Denham Springs - Denham Springs, LA
 City of Denton - Dallas, TX
 City of Denver - Dallas, TX
 City of Des Plaines - Des Plaines, IL
 City of Destin - Destin, FL
 City of D'Iberville - Diberville, MS
 City of Dothan - Dothan, AL
 City of Douglas - Douglas, GA
 City of Dover Dept of Inspect - Dover, DE
 City of Dublin - Dublin, CA
 City of Dublin Occupational Tax - Dublin, GA
 City of Duluth - Duluth, GA
 City of Dunn - Dun, NC
 City of Durham - Durham, NC
 City of Easley - Easley, SC
 City of Eden - Eden, NC
 City of Edmond - Edmond, OK
 City of El Centro - El Centro, CA
 City of El Dorado - El Dorado, AR
 City of El Paso - El Paso, TX
 City of Elizabeth City - Elizabeth City, NC
 City of Elizabethton - Elizabethton, TN
 City of Elizabethtown - Elizabethtown, KY
 City of Elk Grove - Elk Grove, CA
 City of Erie - Bureau Of Revenue - Baldwin, PA
 City of Erie Bureau Of Revenue - Erie, PA
 City of Escondido - Escondido, CA
 City of Euless - Euless, TX
 City of Everett - Everett, WA
 City of Fairfield - Fairfield, OH
 City of Fairview Heights - Fairview Heights, IL
 City of Fargo North Dakota - Fargo, ND
 City of Ferguson - Saint Louis, MO
 City of Fitchburg - Fitchburg, MA
 City of Fitchburg - Medford, MA
 City of Fitchburg Board Of Health, - Fitchburg, MA
 City of Flagstaff - Flagstaff, AZ
 City of Flagstaff Sales Tax - Flagstaff, AZ
 City of Flint - Flint, MI
 City of Florence - Florence, KY
 City of Folsom - Folsom, CA
 City of Folsom - Fresno, CA
 City of Fontana - Fontana, CA
 City of Fort Collins-MFI - Fort Collins, CO
 City of Fort Meyers - Fort Myers, FL
 City of Fort Pierce - Fort Pierce, FL
 City of Fort Smith - Fort Smith, AR
 City of Fort Worth - Fort Worth, TX
 City of Frankfort - Frankfort, KY
 City of Franklin - Nashville, TN
 City of Franklin - Franklin, TN
 City of Franklin Tax - Franklin, TN
 City of Franklin VA Commissioner - Franklin, VA
 City of Frederick - Frederick, MD
 City of Fredericksburg Treasur - Baltimore, MD
 City of Fremont - Fremont, CA
 City of Fresno - Fresno, CA
 City of Fullerton - Fullerton, CA
 City of Gadsden - Gadsden, AL
 City of Gainesville - Gainesville, TX
 City of Galax - Galax, VA
 City of Gallup - Gallup, NM
 City of Garden City - Garden City, ID
 City of Gardena - Gardena, CA
 City of Gardner - Gardner, MA
 City of Gardner Bd Of Health - Gardner, MA
 City of Garland - Garland, TX
 City of Garland Health Dept - Garland, TX
 City of Gastonia - Gastonia, NC
 City of Georgetown - Georgetown, KY
 City of Georgetown - Georgetown, SC
 City of Gilroy - Gilroy, CA
 City of Glasgow - Glasgow, KY
 City of Glendale - Glendale, AZ
 City of Gonzales - Gonzales, LA
 City of Goose Creek - Goose Creek, SC
 City of Grand Junction - Grand Junction, CO
 City of Grandville - Grandville, MI
 City of Grants Pass - Grants Pass, OR
 City of Greeley - Greeley, CO
 City of Greenbelt - Greenbelt, MD
 City of Greenville - Greenville, TX
 City of Greenville - Greenville, NC
 City of Greenwood City Tax - Greenwood, MS
 City of Greer - Greer, SC
 City of Gulfport - Gulfport, MS
 City of Guntersville - Guntersville, AL
 City of Hallandale Beach - Hallandale, FL
 City of Hanford - Hanford, CA
 City of Harlan - Harlan, KY
 City of Harlingen - Harlingen, TX
 City of Harrison Ohio Tax - Harrison, OH
 City of Harrisonburg - Harrisonburg, VA

City of Hartsville - Hartsville, SC
 City of Hattiesburg City Clerks Off - Hattiesburg, MS
 City of Hawthorne - Fresno, CA
 City of Hayward - Hayward, CA
 City of Hazard - Hazard, KY
 City of Hemet - Hemet, CA
 City of Henderson - Henderson, NV
 City of Hendersonville - Hendersonville, TN
 City of Hendersonville - Charlotte, NC
 City of Hialeah - Miami, FL
 City of Hialeah - Orlando, FL
 City of Highland - Highland, CA
 City of Hilliard - Hilliard, OH
 City of Hillsdale - Hillsdale, MI
 City of Hobbs - Hobbs, NM
 City of Hollywood - Hollywood, FL
 City of Homestead - Homestead, FL
 City of Hoover - Birmingham, AL
 City of Hopkinsville - Hopkinsville, KY
 City of Houston - Houston, TX
 City of Houston Health & Human - Houston, TX
 City of Huber Heights - Dayton, OH
 City of Huntington Beach - Huntington Beach, CA
 City of Huntsville - Huntsville, AL
 City of Independence Health Dept - Independence, MO
 City of Indio - Indio, CA
 City of Inglewood - Inglewood, CA
 City of Inverness - Inverness, FL
 City of Irving - Irving, TX
 City of Jackson - Jackson, TN
 City of Jacksonville - Jacksonville, NC
 City of Janesville - Janesville, WI
 City of Jefferson - Jefferson City, MO
 City of Johnson City - Johnson City, TN
 City of Jonesboro City Coll - Jonesboro, AR
 City of Joplin - Joplin, MO
 City of Joplin Health Dept - Joplin, MO
 City of Kankakee - Kankakee, IL
 City of Kansas City - Kansas City, KS
 City of Kansas City - Kansas City, MO
 City of Kennewick - Kennewick, WA
 City of Kentwood-Tax - Kentwood, MI
 City of Kilgore - Kilgore, TX
 City of Kingman - Kingman, AZ
 City of La Crosse Treasurer - La Crosse, WI
 City of La Mesa Business Licens - La Mesa, CA
 City of La Verne - La Verne, CA
 City of Lacey - Lacey, WA
 City of Lafayette - Lafayette, LA
 City of Lafollette Tax - La Follette, TN
 City of Lake Wales - Lake Wales, FL
 City of Lake Worth - Lake Worth, TX
 City of Lakeland - Lakeland, FL
 City of Lakewood - Lakewood, WA
 City of Lakewood - Denver, CO
 City of Lakewood Finance Dept - Lakewood, CA
 City of Lancaster - Fresno, CA
 City of Lancaster - Lancaster, SC
 City of Lapeer Treasurer - Lapeer, MI
 City of Laredo - Laredo, TX
 City of Laredo Health Dept - Laredo, TX
 City of Las Vegas - Los Angeles, CA
 City of Lauderdale Lakes - Fort Lauderdale, FL
 City of Lauderhill - Lauderhill, FL
 City of Laurinburg - Laurinburg, NC
 City of Lavista - La Vista, NE
 City of Lawrenceburg - Lawrenceburg, TN
 City of Lawrenceville/Tax - Lawrenceville, GA
 City of Lawton - Lawton, OK
 City of Layton - Layton, UT
 City of Leadington - Leadington, MO
 City of Lebanon - Lebanon, TN
 City of Lebanon - Lebanon, OH
 City of Lees Summit - Lee's Summit, MO
 City of Leesburg - Leesburg, FL
 City of Lewisville - Lewisville, TX
 City of Lincoln Park - Lincoln Park, MI
 City of Livonia - Livonia, MI
 City of Lodi - Fresno, CA
 City of Lomita - Lomita, CA
 City of Long Beach - Long Beach, CA
 City of Longmont - Longmont, CO
 City of Longview - Longview, WA
 City of Lorain Health Dept - Lorain, OH
 City of Los Angeles - Pasadena, CA
 City of Los Angeles - Los Angeles, CA
 City of Los Angeles Ofc Of - Los Angeles, CA
 City of Los Banos - Los Banos, CA
 City of Louisville - Louisville, CO
 City of Loveland Sales Tax Adm - Loveland, CO
 City of Lubbock - Lubbock, TX
 City of Lumberton - Lumberton, NC
 City of Lynchburg - Lynchburg, VA
 City of Lynn - Lynn, MA
 City of Madera - Madera, CA
 City of Madison Heights - Madison Heights, MI
 City of Madison Inspect Unit - Madison, WI
 City of Madison Treasurer - Madison, WI
 City of Madisonville - Madisonville, KY
 City of Mansfield - Mansfield, OH
 City of Maplewood - Saint Louis, MO
 City of Marion - Marion, NC
 City of Marquette - Marquette, MI
 City of Martin Business License - Martin, TN
 City of McMinnville - McMinnville, TN
 City of Mcallen - Mcallen, TX
 City of Mcallen Health Dept - Mcallen, TX
 City of Mcallen Tax Office - Mcallen, TX
 City of McKinney - McKinney, TX
 City of McKinney Code Svc/Food - McKinney, TX
 City of Memphis, Tennessee - Memphis, TN
 City of Merced - Merced, CA

City of Mesa - Mesa, AZ
 City of Mesquite - Mesquite, TX
 City of Mesquite-Health Dept - Mesquite, TX
 City of Methuen - Methuen, MA
 City of Miami - Miami, FL
 City of Miami Gardens - Miami Gardens, FL
 City of Middlesborough - Middlesboro, KY
 City of Middletown - Middletown, CT
 City of Middletown - Middletown, OH
 City of Midland - Midland, TX
 City of Milford - Milford, DE
 City of Milford - Cincinnati, OH
 City of Milford Health Dept - Milford, CT
 City of Milledgeville - Milledgeville, GA
 City of Milpitas - Milpitas, CA
 City of Milton - Milton, FL
 City of Milwaukee - Milwaukee, WI
 City of Mobile - Birmingham, AL
 City of Mobile - Mobile, AL
 City of Modesto - Modesto, CA
 City of Moline - Moline, IL
 City of Monroe - Monroe, GA
 City of Montebello - Fresno, CA
 City of Montgomery - Montgomery, AL
 City of Montgomery - Birmingham, AL
 City of Monticello - Monticello, KY
 City of Mount Pleasant - Mount Pleasant, TX
 City of Mount Sterling - Mount Sterling, KY
 City of Murray - Murray, KY
 City of Murrieta - Murrieta, CA
 City of Muscle Shoals - Muscle Shoals, AL
 City of Muskegon - Muskegon, MI
 City of Muskegon - Chicago, IL
 City of Muskogee - Muskogee, OK
 City of Myrtle Beach - Myrtle Beach, SC
 City of Nacogdoches - Nacogdoches, TX
 City of Nashua - Nashua, NH
 City of Natchez - Natchez, MS
 City of New Bern Tax Collector - Charlotte, NC
 City of New Braunfels - New Bruanfels, TX
 City of New Iberia - New Iberia, La
 City of New Orleans - New Orleans, La
 City of New Philadelphia - New Philadelphia, Oh
 City of Newark - Newark, Ca
 City of Newberry - Newberry, Sc
 City of Newnan - Newnan, Ga
 City of Newport - Newport, Tn
 City of Newport - Newport, Ky
 City of Newport News - Newport News, VA
 City of Nicholasville - Nicholasville, KY
 City of Niles - Niles, OH
 City of Nogales - Nogales, AZ
 City of Norman - Norman, OK
 City of North Augusta - North Augusta, SC
 City of North Bend - North Bend, OR
 City of North Charleston - North Charleston, SC
 City of North Little Rock - North Little Rock, AR
 City of North Myrtle Beach - North Myrtle Beach, SC
 City of North Richland Hills - North Richland Hills, TX
 City of Northhampton - Northhampton, MA
 City of Northhampton - Woburn, MA
 City of Northglenn - Northglenn, CO
 City of Northglenn - Denver, CO
 City of Novato - Novato, CA
 City of Novi - Detroit, MI
 City of Oakbrook Terrace - Oakbrook Terrace, IL
 City of Oakland - San Francisco, CA
 City of Ocean Springs Mississi - Ocean Springs, MS
 City of Ontario - Ontario, CA
 City of Orangeburg - Orangeburg, SC
 City of Ormond Beach - Ormond Beach, FL
 City of Oroville - Oroville, CA
 City of Owensboro - Owensboro, KY
 City of Oxnard - Oxnard, CA
 City of Paducah - Louisville, KY
 City of Paintsville - Paintsville, KY
 City of Palatka - Palatka, FL
 City of Palm Bay - Palm Bay, FL
 City of Palmdale - Palmdale, CA
 City of Papagould - Paragould, AR
 City of Paramount - Paramount, CA
 City of Parma Div Of Tax - Cleveland, OH
 City of Parma Heights - Parma Heights, OH
 City of Pasadena - Pasadena, CA
 City of Pasadena Health Dept - Pasadena, TX
 City of Pearl - Pearl, MS
 City of Pelham - Pelham, AL
 City of Pembroke Pines - Pembroke Pines, FL
 City of Peoria - Peoria, IL
 City of Petoskey - Petoskey, MI
 City of Philadelphia - Philadelphia, PA
 City of Phoenix - Phoenix, AZ
 City of Pickerington - Pickerington, OH
 City of Pine Bluff - Pine Bluff, AR
 City of Pinelles Park - Pinellas Park, FL
 City of Pittsburg - Pittsburg, KS
 City of Pittsfield - Pittsfield, MA
 City of Placentia - Placentia, CA
 City of Placerville - Placerville, CA
 City of Plano - Plano, TX
 City of Plant City - Plant City, FL
 City of Plantation - Fort Lauderdale, FL
 City of Pompano Beach - Pompano Beach, FL
 City of Pontiac - Detroit, MI
 City of Pontiac - Eaton Rapids, MI
 City of Pontiac Business Licensing - Pontiac, MI
 City of Poplar Bluff - Poplar Bluff, MO
 City of Port Hueneme - Fresno, CA
 City of Port Orange - Port Orange, FL
 City of Port Orchard - Port Orchard, WA
 City of Portage - Portage, MI
 City of Portland - Portland, OR

City of Portland Treasury - Lewiston, ME
 City of Poway - Poway, CA
 City of Prattville - Prattville, AL
 City of Prescott - Prescott, AZ
 City of Prestonsburg - Prestonsburg, KY
 City of Pueblo - Pueblo, CO
 City of Puyallup - Seahurst, WA
 City of Rainbow City - Rainbow City, AL
 City of Rancho Cucamonga - Rancho Cucamonga, CA
 City of Redlands - Redlands, CA
 City of Redlands - Fresno, CA
 City of Redwood City - Redwood City, CA
 City of Reno - Reno, NV
 City of Revere - Revere, MA
 City of Revere Board Of Health - Revere, MA
 City of Rialto - Rialto, CA
 City of Richmond Finance Dept - Richmond, KY
 City of Riverdale - Riverdale, GA
 City of Roanoke - Roanoke, VA
 City of Roanoke Rapids - Roanoke Rapids, NC
 City of Roanoke Treasurer - Roanoke, VA
 City of Rock Hill - Rock Hill, SC
 City of Rockingham Tax Dept - Rockingham, NC
 City of Rocky Mount - Rocky Mount, NC
 City of Rogers City Clerks Ofc - Rogers, AR
 City of Roswell - Roswell, GA
 City of Roswell - Roswell, NM
 City of Roswell - Dallas, TX
 City of Rowlett - Rowlett, TX
 City of Sacramento - Sacramento, CA
 City of Saginaw - Saginaw, MI
 City of Saint Louis - Saint Louis, MO
 City of Salem - Income Tax - Salem, OH
 City of Salem Treasurer - Salem, VA
 City of Salisbury - Salisbury, MD
 City of San Angelo - San Angelo, TX
 City of San Clemente - San Clemente, CA
 City of San Diego - San Diego, CA
 City of San Jose - San Jose, CA
 City of San Jose - San Francisco, CA
 City of San Juan Capistrano - San Juan Capistrano, CA
 City of San Marcos - San Marcos, CA
 City of San Pablo - San Pablo, CA
 City of Sandy Springs Revenue - Sandy Springs, GA
 City of Sanford - Sanford, NC
 City of Santa Clara - Santa Clara, CA
 City of Santa Fe Springs - Santa Fe Springs, CA
 City of Saraland - Saraland, AL
 City of Sarasota - Sarasota, FL
 City of Savannah - Savannah, GA
 City of Scottsdale - Scottsdale, AZ
 City of Searcy - Searcy, AR
 City of Sedalia - Sedalia, MO
 City of Selma - Selma, AL
 City of Seminole - Seminole, FL
 City of Seneca - Seneca, SC
 City of Sevierville Tax - Sevierville, TN
 City of Shawnee - Shawnee, KS
 City of Sheboygan - Sheboygan, WI
 City of Shelbyville - Shelbyville, KY
 City of Shelbyville - Shelbyville, TN
 City of Shepherdsville Ky - Shepherdsville, KY
 City of Show Low - Show Low, AZ
 City of Shreveport - Shreveport, LA
 City of Sierra Vista - Sierra Vista, AZ
 City of Sikeston - Sikeston, MO
 City of Sioux Falls - Sioux Falls, SD
 City of Slidell - Slidell, LA
 City of Smyrna - Smyrna, GA
 City of Snellville - Snellville, GA
 City of Somers Point - Somers Point, NJ
 City of South Ogden - Bountiful, OH
 City of South Pasadena - South Pasadena, CA
 City of Southhaven - Southaven, MS
 City of Sparks - Sparks, NV
 City of Spokane - Spokane, WA
 City of Springdale - Springdale, AR
 City of Springfield - Springfield, MA
 City of Springfield - Woburn, MA
 City of Springfield - Springfield, TN
 City of Springfield Dept of - Springfield, MO
 City of St Cloud - St Cloud, FL
 City of St Cloud - St Cloud, MN
 City of St Joseph - St Joseph, MO
 City of St Louis Park - St Louis Park, MN
 City of St Matthews - Louisville, KY
 City of St Peters - Saint Peters, MO
 City of Starkville - Starkville, MS
 City of Statesville - Statesville, NC
 City of Staunton Virginia - Staunton, VA
 City of Sterling Heights - Detroit, MI
 City of Stockbridge - Stockbridge, GA
 City of Stonecrest - Livonia, GA
 City of Stuart - Stuart, FL
 City of Sugar Hill - Sugar Hill, GA
 City of Sugar Land - Sugar Lane, TX
 City of Sunrise - Sunrise, FL
 City of Surprise - Surprise, AZ
 City of Sylacauga - Sylacauga, AL
 City of Tallahassee - Tallahassee, FL
 City of Tampa - Tampa, FL
 City of Tarpon Springs - Tarpon Springs, FL
 City of Temecula - Temecula, CA
 City of Tempe - Tempe, AZ
 City of Tempe Tax - Phoenix, AZ
 City of Terrell - Terrell, TX
 City of Texarkana Texas - Texarkana, TX
 City of Thomasville Tax Dept - Thomasville, GA
 City of Thomson - Thomson, GA
 City of Thornton - Thornton, CO
 City of Tiffin - Tiffin, OH
 City of Tifton - Tifton, GA

City of Torrance - Torrance, CA	City Recorder - Mc Minnville, TN
City of Trotwood - Trotwood, OH	City Tax Collector - Cleveland, TN
City of Troy - Troy, AL	City Tax Collector - Decherd, TN
City of Tucson - Tucson, AZ	City Treasurer - Hampton, VA
City of Tulare - Tulare, CA	City Treasurer - Waynesboro, VA
City of Tulsa Dept of Finance - Tulsa, OK	City Treasurer - Manitowoc, WI
City of Tupelo - Tupelo, MS	City Treasurer - Fredericksburg, VA
City of Turlock - Turlock, CA	City Treasurer - Louisville, KY
City of Tustin - Tustin, CA	City/County of Mobile - Birmingham, AL
City of Union City - Union City, GA	Clackamas Co Tax Collector - Portland, OR
City of Union City - Union City, TN	Clallam County Treasurer - Port Angeles, WA
City of Upland - Fresno, CA	Claremont City Health Dept - Claremont, NH
City of Vallejo - Vallejo, CA	Clark County - Seattle, WA
City of Vancouver Washington - Vancouver, WA	Clark County Assessor - Las Vegas, NV
City of Venice - Venice, FL	Clark County Clerk - Las Vegas, NV
City of Ventura - Ventura, CA	Clark County Dept of Business - Las Vegas, NV
City of Vicksburg - Vicksburg, MS	Clark County Health Dept - Vancouver, WA
City of Victorville - Victorville, CA	Clarke County Tax Commissioner - Athens, GA
City of Vienna - Vienna, WV	Clay County Collector - Liberty, MO
City of Virginia Beach Treas - Virginia Beach, VA	Clay County Tax Assessor-Collector - Green Cove Springs, FL
City of Visalia - Visalia, CA	Clayton County - Atlanta, GA
City of Vista - Vista, CA	Clear Creek ISD Tax Office - Dallas, TX
City of Warner Robins - Warner Robins, GA	Clerk Of Circiut Court - Frederick, MD
City of Warwick - Warwick, RI	Clerk Of Circuit Court - Elkton, MD
City of Warwick-Tax - Boston, MA	Clerk Of Circuit Court - Easton, MD
City of Waterbury - Waterbury, CT	Clerk Of Circuit Court - Prince Frederick, MD
City of Waxahachie - Waxahachie, TX	Clerk Of Circuit Court - Manassas, VA
City of Waycross - Waycross, GA	Clerk Of Circuit Court - Towson, MD
City of Waynesboro - Park, VA	Clerk Of Circuit Court - Salem, VA
City of Weatherford - Weatherford, TX	Clerk Of Circuit Court For - Centreville, MD
City of Webster - Webster, TX	Clerk Of Superior Court - Waynesboro, GA
City of Webster Groves - Webster Groves, MO	Clerk Of The Court - Annapolis, MD
City of Wenatchee - Wenatchee, WA	Clerk's Office - Harrisonburg, VA
City of Weslaco - Weslaco, TX	Cleveland County Tax Collector - Shelby, NC
City of West Allis - West Allis, WI	Cleveland County Treasurer - Norman, OK
City of West Beuchel - Louisville, KY	CLIA Laboratory Program - Portland, OR
City of West Jordan - West Jordan, UT	Clifton Health Department - Clifton, NJ
City of West Minster - Westminster, CA	Clinton City Tax Collector - Clinton, TN
City of West Monroe - West Monroe, LA	Cobb County Tax Collector - Marietta, Ga
City of West Sacramento - West Sacramento, CA	Cochise County Health Department - Wilcox, AZ
City of Westfield - Westfield, MA	Cochise County Treasurer - Bisbee, AZ
City of Westland - Detroit, MI	Cocke County Trustee - Newport, TN
City of Westminster - Westminster, MD	Coconino County Dept of Health Svcs - Flagstaff, AZ
City of Westminster - Denver, CO	Coconino County Treasurer - Flagstaff, AZ
City of Wheat Ridge - Wheat Ridge, CO	Coffee County Revenue Comm - Elba, AL
City of White Bear Lake - Saint Paul, MN	Coffee County Tax Commissioner - Douglas, GA
City of Whiteville - Whiteville, NC	Coffee County Trustee - Manchester, TN
City of Whittier Public Servic - Whittier, CA	Colbert Co Judge Of Probate - Tuscumbia, AL
City of Wichita - Wichita, KS	Colbert County - Muscle Shoals, AL
City of Wickliffe - Wickliffe, OH	Colbert County Revenue Comm - Tuscumbia, AL
City of Windcrest - San Antonio, TX	Cole County Tax Collector - Jefferson City, MO
City of Woodstock - Woodstock, GA	Collector Of Revenue - Camdenton, MO
City of Worcester - Worcester, MA	Collector Of Revenue - Saint Louis, MO
City of Xenia - Xenia, OH	Collector Of Taxes Wallingford - Wallingford, CT
City of Yuba - Yuba City, CA	College Twnsp Municipal Office - State College, PA
City of Yucaipa - Yucaipa, CA	

Collier County Tax Collector - Naples, FL
 Collin County Tax Assessor Col - Mckinney, TX
 Colonial Heights Circuit Court - Colonial Heights, VA
 Colony - The Colony, TX
 Colorado Dept of Agriculture - Denver, CO
 Colorado Dept of Agriculture - Broomfield, CO
 Colorado Dept of Revenue - Denver, CO
 Colorado Dept of Revenue - Lakewood, CO
 Colorado State Treasurer - Denver, CO
 Colquitt County Tax Commission - Moultrie, GA
 Columbia City Tax Collector - Columbia, TN
 Columbia County Clerk Of Courts - Evans, GA
 Columbia County Tax Collector - Lake City, FL
 Columbia County Tax Commissioner - Evans, GA
 Columbia Township Jedz Tax Dept - Cincinnati, OH
 Columbiana County Health Dept. - Lisbon, OH
 Columbus Bar Association - Columbus, OH
 Columbus City Treasurer - Columbus, OH
 Columbus County Tax Admn. - Whiteville, NC
 Columbus Law Library Assoc - Columbus, OH
 Comal County Tax Assessor-Collector - San Antonio, TX
 Comanche Co Treasurer - Lawton, OK
 Comanche County Health Dept - Lawton, OK
 Comdisco Inc - Des Plaines, IL
 Commerce Township Treasurer - Detroit, MI
 Commission of Revenue - Chesapeake, VA
 Commissioner of Insurance - Baton Rouge, LA
 Commissioner of Revenue - Williamsburg, VA
 Commissioner of Revenue - Danville, VA
 Commissioner of Revenue - Hartford, CT
 Commissioner of The Revenue - Leesburg, VA
 Commissioner of The Revenue - Charlottesville, VA
 Commissioner of The Revenue - Colonial Heights, VA
 Commonwealth Code Inspection - Chambersburg, PA
 Commonwealth of Massachusetts - Boston, MA
 Commonwealth of Massachusetts - Danvers, MA
 Commonwealth of Pennsylvania - Harrisburg, PA
 Commonwealth of Pennsylvania - Philadelphia, PA
 Commonwealth of Virginia - Richmond, VA
 Comptroller of Florida - Tallahassee, FL
 Comptroller of The Treasury - Annapolis, MD
 Conestoga Valley School - Lancaster, PA
 Connecticut Dept of Revenue - Hartford, CT
 Connecticut Secretary Of State - Hartford, CT
 Contra Costa County - Concord, CA
 Contra Costa County Tax Collec - San Francisco, CA
 Contra Costa County Tax Collector - Los Angeles, CA
 Contra Costa County Treasurer - Martinez, CA
 Contra Costa Health Services - Martinez, CA
 Controller Anne Arundel Co - Annapolis, MD
 Cook County Dept of Public Health - Bridgeview, IL
 Cook County Treasurer - Chicago, IL
 Cooke Co. Appraisal District - Gainesville, TX
 Cooke County Tax Dept - Gainesville, TX
 Cookeville City Tax Collector - Cookeville, TN
 Coos County Tax Office - Coquille, OR
 Corbin City Tax Collector - Corbin, KY
 Corporations Division - Baton Rouge, LA
 Corpus Christi-Nueces County - Corpus Christi, TX
 Corsicana ISD Tax Office - Corsicana, TX
 Corsicana-Navarro County - Corsicana, TX
 Coshocton Public Health District - Coshocton, OH
 County Clerk - Sinton, TX
 County Clerk - Riverside, CA
 County Clerk Guadalupe County - Seguin, TX
 County Clerk's Office - Las Vegas, NV
 County of Albemarle - Charlottesville, VA
 County of Bexar - San Antonio, TX
 County of Butte Weights & Meas - Oroville, CA
 County of Charleston - Charleston, SC
 County of Delaware Weights & - Media, PA
 County of Durham - Durham, NC
 County of Fairfax - Fairfax, VA
 County of Fairfax Office Of Finance - Fairfax, VA
 County of Fresno - Fresno, CA
 County of Hanover - Richmond, VA
 County of Kern - Bakersfield, CA
 County of Lexington - Lexington, SC
 County of Lexington - Charlotte, NC
 County of Los Angeles - South Gate, CA
 County of Los Angeles - Norwalk, CA
 County of Los Angeles - Los Angeles, CA
 County of Los Angeles Tax Coll - Los Angeles, CA
 County of Loudoun - Leesburg, VA
 County of Madera - Madera, CA
 County of Marin - Novato, CA
 County of Marin - San Rafael, CA
 County of Mendocino - Ukiah, CA
 County of Merced - Merced, CA
 County of Mobile - Mobile, AL
 County of Monterey - Salinas, CA
 County of Orange - Santa Ana, CA
 County of Richmond - Charlotte, NC
 County of Riverside - Riverside, CA
 County of Rockbridge - Lexington, VA
 County of Sacramento - Ranch Cordova, CA
 County of Sacramento - Sacramento, CA
 County of Sacramento Emd - Mather, CA
 County of San Bernardino - San Bernardino, CA
 County of San Diego - San Diego, CA
 County of San Joaquin - Stockton, CA
 County of San Luis Obispo - San Luis Obispo, CA
 County of Santa Barbara - Santa Barbara, CA
 County of Santa Clara - San Jose, CA
 County of Seiver - Sevierville, TN
 County of Tulare - Visalia, CA
 County of Ventura - Ventura, CA
 County of Ventura Departments - Carmarillo, CA
 County of Volusia - Tampa, FL
 County of Volusia - Jacksonville, FL
 County of Volusia Financial - Daytona Beach, FL

County of York - Yorktown, VA
 County of York - Baltimore, MD
 County Treasurer - Olathe, KS
 Coweta County Tax Collector - Newnan, GA
 Cowlitz County Treasurer - Kelso, WA
 Craighead County Collector - Jonesboro, AR
 Craven County Tax Collector - New Bern, NC
 Crawford Co Health Department - Bucyrus, OH
 Crossville City Tax Collector - Crossville, TN
 CT Dept of Agriculture - Hartford, CT
 Cullman County Sales Tax - Cullman, AL
 Culpeper County Treasurer - Culpeper, VA
 Cumberland Cnty Dept of Health - Millville, NJ
 Cumberland County Tax Collector - Atlanta, GA
 Curry County Treasurer - Clovis, NM
 Cypress-Fairbanks ISD Tax Office - Houston, TX
 Dade County Tax Collector - Miami, FL
 Dallas County - Selma, AL
 Dallas County Clerk - Dallas, TX
 Dallas County Tax Assessor - Dallas, TX
 Daniel L Carlton Treasurer - Jenison, MI
 Danville Schools - Danville, KY
 Darke County Health Dept - Greenville, OH
 Darlington County Treasurer - Darlington, SC
 DATCP - Milwaukee, WI
 Davidson County Clerk - Nashville, TN
 Davidson County Tax Collector - Lexington, NC
 Davie County Tax Collector - Mocksville, NC
 Daviess County Sheriff - Owensesboro, KY
 Davis County Assesor - Farmington, UT
 Dawson Clerk Of Superior Court - Dawsonville, GA
 Dawson County Business License - Dawsonville, GA
 DC Treasurer - Washington, DC
 Dearborn City Treasurer (Wayne) - Lansing, MI
 Dearborn County Treasurer - Lawrenceburg, IN
 Deer Park Isd Tax Office - Deer Park, TX
 Defiance County Auditor - Defiance, OH
 Defiance County Health Dept - Defiance, OH
 Dekalb County Tax Commission - Atlanta, GA
 Del Rosario Shirley - Tampa, FL
 Delaware County Auditor - Delaware, OH
 Delaware County Health Dept - Muncie, IN
 Delaware County Treasurer - Muncie, IN
 Delaware County Treasurer - Delaware, OH
 Delaware Dept of Agriculture - Dover, DE
 Delaware Dept of Finance - Wilmington, DE
 Delaware Dept of Labor - Philadelphia, PA
 Delaware Division Of Revenue - Wilmington, DE
 Delaware General Health Dist - Delaware, OH
 Delaware State Escheator - Wilmington, DE
 Delta Township Treasurer (Eaton) - Lansing, MI
 Dennis Municipal Tax Collector - Medford, MA
 Denton County - Denton, TX
 Denton County Clerk - Denton, TX
 Denver County Tax Collector - Denver, CO
 Denver Dept of Excise & Licenses - Denver, CO
 Denver Manager Of Revenue - Denver, CO
 Department of Conservation - Sacramento, CA
 Department of Agriculture - Hartford, CT
 Department of Housing - Frankfort, KY
 Department of Labor & Industry - Harrisburg, PA
 Department of Revenue - Atlanta, GA
 Department of Revenue - Helena, MT
 Department of State - Denver, CO
 Department of State - Tallahassee, FL
 Department of State - Harrisburg, PA
 Department of Tax And Revenue - Charleston, WV
 Dept of Agriculture - Augusta, ME
 Dept of Alcoholic Bev Control - Sacramento, CA
 Dept of Finance & Admin - Little Rock, AR
 Dept of Financial Institutions - Milwaukee, WI
 Dept of Inspections & Appeals - Des Moines, IA
 Dept of Insurance & State - Tallahassee, FL
 Dept of Labor & Training - Cranston, RI
 Dept of Plant Industry - Pendleton, SC
 Dept of Revenue Services - Hartford, CT
 Deschutes County Tax Collector - Bend, OR
 Desoto County Tax Collector - Hernando, MS
 Desoto Health Department - Desoto, TX
 DHH/OPH Sanitarian Services - New Orleans, LA
 Dickson City Tax Collector - Dickson, TN
 Dickson County Clerk - Dickson, TN
 Dickson County Trustee - Charlotte, TN
 Dir Of Taxation - Topeka, KS
 Director Of Finance - Madisonville, KY
 District Court 12-1-01 - Harrisburg, PA
 Div Of State Police Records - West Trenton, NJ
 Division Of Occupational Safety - San Bernardino, CA
 Division Of Public Health - Indianapolis, IN
 Division Of Regulatory Svcs - Lexington, KY
 Division Of Revenue - Lexington, KY
 Division Of State Lands - Salem, OR
 Division Of Taxation Rhode Is - Providence, RI
 Don Wilkinson Agency Inc - Kingston, PA
 Don Wilkinson Agency Inc - Berwick, PA
 Dona Ana County Treasurer - Las Cruces, NM
 Dorchester County Treasurer - Saint George, SC
 Dorchester County Treasurer - Atlanta, GA
 Douglas County Tax Collector - Medford, OR
 Douglas County Tax Commission - Douglasville, GA
 Douglas County Treasurer - Castle Rock, CO
 Douglas County Treasurer - Omaha, NE
 Dover Health Department - Dover, NJ
 Dubois County Treasurer - Jasper, IN
 Durham County Register Of Deeds - Durham, NC
 Durham County Tax Collector - Charlotte, NC
 Duval County Tax Assessor-Collector - Jacksonville, FL
 Dyersburg City Recorder - Dyersburg, TN
 Dyersburg City Tax Collector - Dyersburg, TN
 Earl Bullock Dallas Co Clerk - Dallas, TX
 Earned Income Tax Officer - Somerset, PA
 East Hartford Town Tax Collector - Hartford, CT

East Haven Tax Collector - East Haven, CT
 East Pikeland Township - Kimberton, PA
 East Stroudsburg Borough - East Stroudsburg, PA
 Easton Town Tax Collector (Talbot) - Easton, MD
 Eastpointe City Treasurer (Macomb) - Eastpointe, MI
 Ector County Appraisal Dist - Odessa, TX
 Ector County Clerk - Odessa, TX
 Eddy County Tax Collector - Carlsbad, NM
 Egg Harbor Township - Egg Harbor Township, NJ
 El Dorado Co. Recorder/Clerk - Placerville, CA
 El Dorado County - Placerville, CA
 El Dorado County Tax Collector - Placerville, CA
 El Dorado Environmental Mgmt - Placerville, CA
 El Paso County Colorado - Colorado Springs, CO
 El Paso County Dept. Of Health & - Colorado Springs, CO
 El Paso Tax Assessor-Collector - El Paso, TX
 Elkhart County Health Dept - Goshen, IN
 Elkhart County Treasurer - Goshen, IN
 Elkin City Tax Collector - Elkin, NC
 Elliot Trading Limited - Aurora, ON
 Ellis County Clerk - Waxahachie, TX
 Ellis County Tax Assessor-Collector - Waxahachie, TX
 Elyria City Health Dept - Elyria, OH
 Employment Development Dept - Sacramento, CA
 Employment Security Dept - Seattle, WA
 Encorp Pacific (Canada) - Burnaby, BC
 Environmental Health Fund - Pittsburgh, PA
 EPRA - Truro, NS
 Erath County Tax Assessor-Collector - Stephenville, TX
 Erie County Comptrollers - Cheektowaga, NY
 Erie County Comptrollers - Buffalo, NY
 Erie County Health Dept - Sandusky, OH
 Escambia County Tax Collector - Pensacola, FL
 Etowah County Sales & Use Tax - Hartselle, AL
 Extension Desk Of Kansas Customer - Topeka, KS
 Fairfield Dept of Health - Lancaster, OH
 Fannin County Appraisal District - Bonham, TX
 Fargo Cass Public Health - Fargo, ND
 Faulkner County Tax Collector - Conway, AR
 Fayette County Health Dept - Fayetteville, WV
 Fayette County Health Dept - Washington Court House, OH
 Fayette County Tax Collector - Lexington, KY
 Fayette County Tax Collector - Fayetteville, WV
 Fayette County Tax Commissioner - Fayetteville, GA
 Fennell Container Company - North Charleston, SC
 Financial Credit Network - Visalia, CA
 Findlay City Health Dept. - Findlay, OH
 Flint Township Treasurer (Genesee) - Detroit, MI
 Florence County Treasurer - Florence, SC
 Florida Department of State - Tallahassee, FL
 Florida Department Revenue - Tallahassee, FL
 Florida Dept of AGR and Consumer - Tallahassee, FL
 Florida Dept of Agriculture - Tallahassee, FL
 Florida Dept of Financial Svc - Tallahassee, FL
 Floyd County Sheriff - Prestonsburg, KY
 Floyd County Tax Collector - Rome, GA
 Floyd County Treasurer - Evansville, IN
 Fond Du Lac City Collector (Fond Du Lac) - Fond Du Lac, WI
 Fond Du Lac Co Health Dept - Fond Du Lac, WI
 Food And Drug Administration - St Louis, MO
 Forrest Co Tax Collector - Hattiesburg, MS
 Forsyth Co Business License - Cumming, GA
 Forsyth Co Tax Commissioner - Cumming, GA
 Forsyth County Tax Collector - Winston-Salem, NC
 Fort Bend County Tax Assessor-Collector - Houston, TX
 Fountainhead Mud (Harris) - Houston, TX
 Franchise Tax Board - Sacramento, CA
 Franklin County Trustee - Winchester, TN
 Franklin County Auditor - Columbus, OH
 Franklin County Clerk - Winchester, TN
 Franklin County Clerk - Frankfort, KY
 Franklin County Tax Collector - Union, Mo
 Franklin County Tax Collector - Frankfort, KY
 Franklin Municipal Tax Collector - Medford, MA
 Frederick County Health Dept - Frederick, DE
 Frenchtown Township Treasurer (Monroe) - Monroe, MI
 Fresno County Clerk - Fresno, CA
 Fresno County Tax Collector - Fresno, CA
 Fresno County Treasurer - Fresno, CA
 Frisco Development Services - Frisco, TX
 Frisco Isd - Frisco, TX
 Front Royal Town Tax Collector - Front Royal, VA
 Fruitland City Tax Collector (Wicomico) - Fruitland, MD
 Fulton County Clerk - Atlanta, GA
 Fulton County Tax Commissioner - Atlanta, GA
 Fulton County Treasurer - Wauseon, OH
 GA Dept of Revenue - Atlanta, GA
 Gainesville City Tax Collector - Gainesville, GA
 Gallena Park ISD Tax Collector - Galena Park, TX
 Gallia County Health Dept - Gallipolis, OH
 Galveston County Tax Office - Galveston, TX
 Gardner Municipal Tax Collector - Gardner, MA
 Garfield County Health Dept - Enid, OK
 Garfield County Treasurer - Enid, OK
 Garfield Township Treasurer (Grand Traverse) - Traverse City, MI
 Garland County - Hot Springs, AR
 Garland Isd Tax Office - Garland, TX
 Gaston County Tax Collector - Gastonia, NC
 Gateway Dist. Health Dept - Owingsville, KY
 GCDHES - Globe, AZ
 Geauga County Auditor - Chardon, OH
 Gen Treasurer State Of Ri - Providence, RI
 Genoa Township - Brighton, MI
 Georgetown City Tax Collector - Georgetown, KY
 Georgetown County Treasurer - Columbia, SC

Georgetown Scott County - Georgetown, KY
 Georgia Dept of Agriculture - Atlanta, GA
 Georgiadis Debra - Campbell, OH
 Gibson County Recorder - Princeton, IN
 Gila County Division Of Health - Payson, AZ
 Gila County Treasurer - Globe, AZ
 GK Skaggs - Irvine, CA
 Glassboro Economic Development - Glassboro, NJ
 Glick & Glick - Rockwall, TX
 Gloucester County Dept of Health - Sewell, NJ
 Gloucester County Tax Collector - Gloucester, VA
 Glynn County - Brunswick, GA
 Goose Creek CISD Tax Office - Baytown, TX
 Grafton Village Treasurer - Grafton, WI
 Grand Rapids Twp Treasurer - Grand Rapids, MI
 Grant County Health Dept - Marion, IN
 Grant County Health District - Moses Lake, WA
 Grant County Tax Collector - Ephrata, WA
 Grapevine Colleyville Tax Office - Grapevine, TX
 Graves County Sheriff - Mayfield, KY
 Grayson County Health Dept - Denison, TX
 Green Bay City Collector (Brown) - Green Bay, WI
 Greene County Collector Of Revenue - Springfield, MO
 Greene County Combined Health - Xenia, OH
 Greene County Trustee - Greeneville, TN
 Greeneville City Tax Collector - Greeneville, TN
 Greenville County Tax - Columbia, SC
 Gregg County Clerk - Longview, TX
 Gregg County Tax Assessor-Collector - Longview, TX
 Gross Income Tax (New Jersey) - Trenton, NJ
 Guadalupe County Assessor/Coll - Seguin, TX
 Guernsey Co Gen Health Dist - Cambridge, OH
 Guernsey County Auditor - Cambridge, OH
 Guilford County Tax Collector - Charlotte, NC
 Gwinnet County Licensing & Rev - Lawrenceville, GA
 Gwinnett County Tax Commissioner - Lawrenceville, GA
 HAB BPT - Lehigh Valley, PA
 HAB-BPT - Bangor, PA
 Habersham County Clerk - Clarkesville, GA
 Hagerstown City Tax Collector - Hagerstown, MD
 Halifax County Tax Collector - Halifax, NC
 Hall County Building Inspn - Gainesville, GA
 Hall County Tax Collector - Gainesville, GA
 Hamblen County Tax Collector - Morristown, TN
 Hamilton County Auditor - Cincinnati, OH
 Hamilton County Clerk - Chattanooga, TN
 Hamilton County Treasurer - Noblesville, IN
 Hamilton County Trustee - Chattanooga, TN
 Hamilton Twp Div. Of Health - Trenton, NJ
 Hampton City Treasurer - Hampton, VA
 Hancock County Health Dept - Greenfield, IN
 Hancock County Health Dept - New Cumberland, WV
 Hancock County Tax Collector - New Cumberland, WV
 Hancock County Treasurer - Greenfield, IN
 Hancock Public Health - Findlay, OH
 Hardin County Auditor - Kenton, OH
 Hardin County Tax Collector - Elizabethtown, KY
 Harford County Clerk of - Bel Air, MD
 Harford County Environmental Health - Bel Air, MD
 Harford County Government - Baltimore, MD
 Harlan City Tax Collector - Harlan, KY
 Harlan County HC - Harlan, KY
 Harnett Co Tax Administrator - Lillington, NC
 Harris County - Houston, TX
 Harris County Clerk - Houston, TX
 Harris County FWSD - Houston, TX
 Harris County M.U.D. # 102 - Friendswood, TX
 Harris County MUD #285 - Houston, TX
 Harris County MUD #81 (HARRIS) - Houston, TX
 Harris County Tax Assessor-Collector - Houston, TX
 Harrison CAD - Marshall, TX
 Harrison Clarksburg Health Dep - Clarksburg, WV
 Harrison County KY - Cynthiana, KY
 Harrison County Sheriff - Clarksburg, WV
 Harrison County Tax - Cynthiana, KY
 Harrison County Tax Collector - Gulfport, MS
 Harrison County Tax Office - Marshall, TX
 Harrison Fire Department - Harrison, AR
 Hawaii Dept of Taxation - Honolulu, HI
 Hawaii State Tax Collector - Honolulu, HI
 Hawkins County Clerk - Rogersville, TN
 Haywood County Tax Collector - Charlotte, NC
 Hazard City Tax Collector - Hazard, KY
 HC MUD #81 - Houston, TX
 HC WCID #109 - Houston, TX
 Henderson City Tax Collector - Henderson, KY
 Henderson County Tax Collector - Henderson, KY
 Hendricks County Health Dept - Danville, IN
 Hendricks County Treasurer - Danville, IN
 Hendry County Tax Collector - Labelle, FL
 Hennepin Co Environmental Heal - Hopkins, MN
 Henrico County Tax Collector - Atlanta, GA
 Henry Co Treasurer - New Castle, IN
 Henry County Health Dept. - New Castle, IN
 Henry County Recorder - New Castle, IN
 Henry County Tax Collector - Collinsville, VA
 Henry County Tax Commissioner - McDonough, GA
 Hernando County Tax Collector - Brooksville, FL
 Hidalgo County Clerk - Edinburg, TX
 Hidalgo County Tax Assessor-Collector - Edinburg, TX
 Hidalgo County Texas - Edinburg, TX
 Highland Co. Gen Health Dist. - Hillsboro, OH
 Highland County Treasurer - Hillsboro, OH
 Highlands County Tax Collector - Sebring, FL
 Hillsborough County Tax Collector - Tampa, FL
 Hinds County Tax Collector - Jackson, MS
 Hines County Tax Assessor - Jackson, MS
 Holland Township Treasurer (Ottawa) - Holland, MI
 Hood County Chief Appraiser - Granbury, TX
 Hopkins County Health Dept - Madisonville, KY
 Hopkins County Sheriff - Madisonville, KY

Horry County Treasurer - Conway, SC
 Housatonic Valley Health District - Southbury, CT
 Houston County Revenue Commissioner - Dothan, AL
 Houston County Tax Commission - Warner Robins, GA
 Houston ISD Tax Collection - Houston, TX
 Howard County Director Of Finance - Ellicott City, MD
 Howard County Health Dept - Kokomo, IN
 Howard County Treasurer - Fort Wayne, IN
 Howell County Collector - West Plains, MO
 Humble ISD Tax Office - Houston, TX
 Hunt County Tax Collector - Greenville, TX
 Huron General Health District - Norwalk, OH
 Iberia Parish School Board - New Iberia, LA
 Idaho Dept of Employment - Boise, ID
 Idaho State - Boise, ID
 Idaho State Department of - Boise, ID
 Idaho State Tax Commission - Boise, ID
 Illinois Department of Revenue - Springfield, IL
 Illinois Dept of Agriculture - Springfield, IL
 Illinois State Treasurers Office - Springfield, IL
 Imperial County Clerk - El Centro, CA
 Imperial County Dept of Weight & - El Centro, CA
 Imperial County Tax Collector - EL Centro, CA
 Indian River County Tax Collector - Vero Beach, FL
 Indiana Department of Revenue - Indianapolis, IN
 Indiana Secretary Of State - Indianapolis, IN
 Indiana State Egg Board - West Lafayette, IN
 Industrial Development Board Of - Montgomery, AL
 Internal Revenue Service - Long Beach, CA
 Internal Revenue Service - Washington, DC
 Internal Revenue Service - Ogden, UT
 Iowa Dept of Agriculture - Ankeny, IA
 Iowa Dept of Revenue & Finance - Des Moines, IA
 Iowa Treasurer Of State - Des Moines, IA
 Iredell County Reg. Of Deeds - Statesville, NC
 Iredell County Tax Collector - Charlotte, NC
 Iron County Assessor - Parowan, UT
 Irving Independent School Dist - Irving, TX
 Jackson City Tax Collector - Jackson, TN
 Jackson Co Env Health Division - Grain Valley, MO
 Jackson Co Payment Center - Portland, OR
 Jackson County Collector - Kansas City, MO
 Jackson County Health Dept - Ripley, WV
 Jackson County Health Dept - Seymour, IN
 Jackson County Health Dept. - Jackson, OH
 Jackson County Sheriff - Ripley, WV
 Jackson County Tax Assessor-Collector - Medford, OR
 Jackson County Tax Collector - Marianna, FL
 Jasper County - Carthage, MO
 Jay Paschall-Turning Point - Brandon, FL
 Jefferson County Collector - Hillsboro, MO
 Jefferson Co Dept of Health Env - Birmingham, AL
 Jefferson Co Treasurer - Louisville, KY
 Jefferson County Al - Birmingham, AL
 Jefferson County Clerk - Beaumont, TX
 Jefferson County Health Dept - Madison, IN
 Jefferson County Health Dept. - Hillsboro, MO
 Jefferson County Public Health - Lakewood, CO
 Jefferson County Sheriff's Off - Louisville, KY
 Jefferson County Tax Collector - Louisville, KY
 Jefferson Parish Clerk Of - New Orleans, LA
 Jefferson Parish Sheriffs Office - Gretna, LA
 Jefferson Parish-Bureau Of Revenue & Taxation - Gretna, LA
 Jersey City Div Of Health - Jersey City, NJ
 Jessamine Co Health Dept - Nicholasville, KY
 Jesse White II Secretary State - Springfield, IL
 John R Ames Cta - Dallas, TX
 Johnson County Clerk - Cleburne, TX
 Johnson County Fiscal Court - Paintsville, KY
 Johnson County Health District - Paintsville, KY
 Johnson County Sheriff - Paintsville, KY
 Johnson County Tax Assessor Cl - Cleburne, TX
 Johnson County Treasurer - Shawnee Mission, KS
 Johnson County Treasurer - Indianapolis, IN
 Johnston Co Tax Collection Dpt - Charlotte, NC
 Jones Co. Collector - Laurel, MS
 Jordan Tax Services Inc - McMurray, PA
 Judge of Probate - Fairhope, AL
 Judge of Probate - Cullman, AL
 Judson ISD Tax Office - Live Oak, TX
 Kanawha Charleston Health - Charleston, WV
 Kanawha County Sheriff - Charleston, WV
 Kane County Health Dept - Aurora, IL
 Kankakee County Health Dept - Kankakee, IL
 Kankakee County Treasurer - Bradley, IL
 Kansas City Health - Kansas City, MO
 Kansas Department of Agriculture - Topeka, KS
 Kansas Department of Revenue - Topeka, KS
 Kansas State Treasurer - Topeka, KS
 Katy Independent School Dist - Katy, TX
 Kauffman County - Kaufman, TX
 Kay County Treasurers - Newkirk, OK
 Kelly Township - Lewisburg, PA
 Kendall County Health Dept - Yorkville, IL
 Kenosha County Health Dept - Kenosha, WI
 Kenton County Tax Collector - Erlanger, KY
 Kentucky Agricultural - Lexington, KY
 Kentucky Dept of Agriculture - Frankfort, KY
 Kentucky Dept of Revenue - Frankfort, KY
 Kentucky Dept of Treasury - Frankfort, KY
 Kentucky State Treasurer - Frankfort, KY
 Kentwood City Treasurer (Kent) - Kentwood, MI
 Kentwood Tax Collector - Kentwood, MI
 Kern County Treasurer - Los Angeles, CA
 Kern Valley Sun - Lake Isabella, CA
 Kerr County Tax Office - Kerrville, TX
 Kerrville Independent School - Kerrville, TX
 Kershaw County Treasurer - Camden, SC
 Keystone Collections Group - Irwin, PA
 King County Treasury - Seattle, WA
 Kings County Health Dept - Hanford, CA

Kings County Tax Collector - Hanford, CA
 Kingsport City Tax Collector - Kingsport, TN
 Kingsport City Treasurer - Kingsport, TN
 Kitsap County Healty District - Bremerton, WA
 Kitsap County Treasurer - Port Orchard, WA
 Klamath County Tax Collector - Klamath Falls, OR
 Knox County Clerk - Knoxville, TN
 Knox County Health Department - Galesburg, IL
 Knox County Health Dept - Mount Vernon, OH
 Knox County Health Dept - Vincennes, IN
 Knox County Tax Collector - Barbourville, KY
 Knox County Trustee - Knoxville, TN
 Knoxville, City of - Knoxville, TN
 Kochville Township Office - Saginaw, MI
 Kochville Township Treasurer (Saginaw) - Saginaw, MI
 Kootenai County Sales Tax Div - Coeur D Alene, ID
 Kosciusko County - Warsaw, IN
 Kosciusko County Treasurer - Warsaw, IN
 Kristen M. Scalise, Cpa, Cfe - Akron, OH
 KS State Board Of Pharmacy - Topeka, KS
 LA County - Inglewood, CA
 LA Crosse County Health Department - La Crosse, WI
 LA Dept of Revenue & Taxation - Baton Rouge, LA
 LA Porte County Recorder - La Porte, IN
 Laclede County Health Department - Lebanon, MO
 Laclede County Tax Collector - Lebanon, MO
 Lafayette Consolidated Government - Lafayette, LA
 Lafayette County Collector - Lexington, MO
 Lafayette Parish School Board - Lafayette, LA
 Lafayette Parish Tax Collector - Lafayette, LA
 Lafourche Parish School Board - Thibodaux, LA
 Lafourche Parish Sheriffs Office - Thibodaux, LA
 Lafourche Parish Tax Collector - Dallas, TX
 Lake County Health Dept - Crown Point, IN
 Lake County Tax Collector - Lady Lake, FL
 Lake County Treasurer - Crown Point, IN
 Lake Havasu City - Lake Havasu City, AZ
 Lamar C.I.S.D. - Dallas, TX
 Lamar County Appraisal Dist - Paris, TX
 Lamar County Clerk - Paris, TX
 Lamar County Tax Collector - Purvis, MS
 Lancaster Co Tax Bureau - Lancaster, PA
 Lancaster County Treasurer - Lincoln, NE
 Lancaster County Treasurer - Lancaster, SC
 Lancaster Public Health Center - Lancaster, OH
 Lane County Tax Collector - Eugene, OR
 Laramie County Treasurer - Cheyenne, WY
 Laredo Isd Tax Office - Laredo, TX
 Larimer County Dept of Health - Fort Collins, CO
 Larimer County Tax Collector - Fort Collins, CO
 Lasalle County Health Dept - Ottawa, IL
 Lauderdale County Revenue - Florence, AL
 Lauderdale County Sales Tax Dv - Hartselle, AL
 Lauderdale County Tax Collector - Florence, AL
 Laurel County Health Dept - London, KY
 Laurens County Tax Commissioner - Dublin, GA
 Laurens County Treasurer - Laurens, SC
 Laurinburg City Tax Collector - Laurinburg, NC
 Lawrence County Clerk - Lawrenceburg, TN
 Lawrence County Health Dept - Bedford, IN
 Lawrence County Treasurer - Bedford, IN
 Lawrence County Trustee - Lawrenceburg, TN
 Lawrenceburg City Tax Collector - Lawrenceburg, TN
 LDAF/Revenue - Baton Rouge, LA
 Lee Co Tax Collector - Tupelo, MS
 Lee County Tax Collector - Fort Myers, FL
 Lee County Tax Collector - Sanford, NC
 Leflore County Tax Collector - Greenwood, MS
 Lenawee County Treasurer - Adrian, MI
 Lenoir City Tax Collector - Lenoir, NC
 Lenoir City Treasury - Lenoir City, TN
 Lenoir County Tax Collector - Kinston, NC
 Leon County Tax Collector - Tallahassee, FL
 Lewis And Clark County Treasurer - Helena, MT
 Lewis County Treasurer - Chehalis, WA
 Lewisville Health & Code Enfor - Lewisville, TX
 Lexington Fayette Urban - Lexington, KY
 Lexington Fayette Urban County - Lexington, KY
 Liberty County Tax Comm - Hinesville, GA
 Licking County Auditor - Newark, OH
 Licking County Health Dept - Newark, OH
 Lillian H Trautman Collector - Washington, PA
 Limestone County Health Dept. - Athens, AL
 Lincoln Co Tax Administrator - Charlotte, NC
 Lincoln County Register Of Deeds - Lincolnton, NC
 Lincoln County Tax Collector - Lincolnton, NC
 Lincoln County Tax Collector - Newport, OR
 Linn County Recorder - Cedar Rapids, IA
 Linn County Tax Collector - Albany, OR
 Livingston Parish Tax Collector - Livingston, LA
 Logan County Health Dept - Bellefontaine, OH
 London City Tax Collector - London, KY
 London Utility Commission - London, KY
 Los Angeles Co Dept of Health - Van Nuys, CA
 Los Angeles County - Los Angeles, CA
 Los Angeles County Clerk - Norwalk, CA
 Los Angeles County Health Dept - Lancaster, CA
 Los Angeles County Tax - Los Angeles, CA
 Los Angeles County Treasurer - Los Angeles, CA
 Los Angeles Daily News - Los Angeles, CA
 Loudon County Clerk - Loudon, TN
 Loudon Co Trustee - Loudon, TN
 Louisiana Department of Rev - Baton Rouge, LA
 Louisiana Sec Of State - Baton Rouge, LA
 Louisiana Dept of Ag & Forestry - Baton Rouge, LA
 Louisville Metro Health Dept - Louisville, KY
 Louisville/Jefferson County Re - Louisville, KY
 Lowndes County Tax Commissioner - Valdosta, GA
 Lynchburg City Tax Collector - Lynchburg, VA
 Lyon County Treasurer - Emporia, KS
 Macon County Health Dept - Decatur, IL
 Macon County Tax Collector - Charlotte, NC

Madera County Tax Collector - Madera, CA
 Madison Co Health Dept - Richmond, KY
 Madison County Health Department - Huntsville, AL
 Madison County Health Dept - Wood River, IL
 Madison County Health Dept. - Anderson, IN
 Madison County Tax Collector - Richmond, KY
 Madison County Tax Collector - Huntsville, AL
 Madison County Treasurer - Anderson, IN
 Madisonville City Tax Collector - Madisonville, KY
 Maine Bureau Of Taxation - Augusta, ME
 Maine Dept of Revenue - Augusta, ME
 Manatee County Tax Collector - Bradenton, FL
 Manitowoc City Treasure - Manitowoc, WI
 Mansfield Regulatory Compliance Dep - Mansfield, TX
 Mansfield Richland County - Mansfield, OH
 Marathon County Health Dept - Wausau, WI
 Marathon County Treasurer - Wausau, WI
 Maricopa County Environmental - Phoenix, AZ
 Maricopa County Treasurer - Phoenix, AZ
 Marietta City Health Dept - Marietta, OH
 Marin County Clerk - San Rafael, CA
 Marin County Tax Collector - San Rafael, CA
 Marion City Tax Collector - Marion, NC
 Marion County Collector - Hannibal, MO
 Marion County Health Dept - Marion, OH
 Marion County Health Dept - Indianapolis, IN
 Marion County Health Dept - Hannibal, MO
 Marion County Recorder - Indianapolis, IN
 Marion County Tax Collector - Fairmont, WV
 Marion County Tax Collector - Portland, OR
 Marion County Tax Collector - Ocala, FL
 Marion County Treasurer - Indianapolis, IN
 Marshall Co Judge Of Probate - Guntersville, AL
 Marshall County Health Dept - Guntersville, AL
 Marshall County Health Dept - Moundsville, WV
 Marshall County Recorder - Plymouth, IN
 Marshall County Tax Collector - Guntersville, AL
 Marshall County Tax Collector - Moundsville, WV
 Martin County Tax Collector - Stuart, FL
 Maryland Dept of Assessments - Baltimore, MD
 Maryland State Dept of - Baltimore, Md
 Mason County Fiscal Court - Maysville, KY
 Mason County Sheriff - Maysville, Ky
 Massachusetts Department of Revenue - Boston, Ma
 Mattress Recycling Council - Chantilly, Va
 Mayfield City Tax Collector - Mayfield, Ky
 McCracken County Clerk - Paducah, Ky
 McCracken County Sheriff - Paducah, Ky
 Mccracken County Tax Administrator - Paducah, Ky
 McDowell County Health Dept - Wilco, WV
 McDowell County Register Of Deeds - Marion, NC
 McDowell County Tax Collector - Marion, NC
 Mcduffie County Tax Collector - Thomson, GA
 Mcintosh County Clerk - Darien, GA
 Mcintosh Superior Court - Darien, GA
 McKinley County Treasurer - Gallup, NM

McKinney Indep. School Dist. - McKinney, TX
 Mclean County Health Department - Bloomington, IL
 McLennan County Clerk - Waco, TX
 McLennan County Tax Office - Waco, TX
 McMinn County Tax Collector - Athens, TN
 McMinnville City Tax Collector - Mc Minnville, TN
 Meckleburg County - Charlotte, NC
 Mecklenburg Cnty Tax Collector - Charlotte, NC
 Medina County Auditor's Office - Medina, OH
 Medina County Health Dept - Medina, OH
 Memphis & Shelby Cnty Hlth Dep - Memphis, TN
 Memphis And Shelby County - Memphis, TN
 Memphis City Tax Collector - Memphis, TN
 Mercantile Tax Collector - Aliquippa, PA
 Merced County Tax Collector - Whittier, CA
 Mercer County Bd Of Health - Bluefield, WV
 Mercer County Health Dept - Bluefield, WV
 Mesa County Health Department - Grand Junction, CO
 Mesa County Treasurer - Grand Junction, CO
 Methuen Health Department - Methuen, MA
 Metropolitan Trustee - Nashville, TN
 MFI Oklahoma Sales Tax - Oklahoma CITY, OK
 Miami County Public Health - Troy, OH
 Miami-Dade County Tax Collector - Miami, FL
 Michigan Dept of Labor - Lansing, MI
 Michigan Dept of Treasury - Lansing, MI
 Michigan Tax Tribunal - Lansing, MI
 Mid Ohio Valley Health Dept - Parkersburg, WV
 Middlesboro Independent School - Middlesboro, KY
 Middletown Health Dept - Middletown, OH
 Midland Appraisal District - Midland, TX
 Midland County - Midland, TX
 MIFFCO Tax Service Inc - Lewistown, PA
 Milford City Tax Collector - Milford, CT
 Milledgeville City Tax Collector - Milledgeville, GA
 Milwaukee City Collector (Milwaukee) - Milwaukee, WI
 Minnesota Dept of Agriculture - Saint Paul, MN
 Minnesota Dept of Commerce - Saint Paul, MN
 Minnesota Dept of Revenue - St Paul, MN
 Minnesota Secretary Of State - Saint Paul, MN
 Mintax Inc - East Brunswick, NJ
 Mississippi Dept of Agricult. - Jackson, MS
 Mississippi Dept of Revenue - Jackson, MS
 Mississippi Sect'y Of States - Jackson, MS
 Mississippi State Treasurer - Jackson, MS
 Missoula County Treasurer - Missoula, MT
 Missouri Dept of Agriculture - Jefferson City, MO
 Missouri Dept of Revenue - Jefferson City, MO
 Missouri Division Of - Jefferson City, MO
 Missouri Secretary Of State - Jefferson City, MO
 Mobile Co Revenue Commissioner - Mobile, AL
 Mobile County - Mobile, AL
 Mobile County License Commissioner - Mobile, AL
 Mohave Co Dept of Health & Social - Bullhead City, AZ
 Monongalia County Tax Collector - Morgantown, WV

Monroe Charter Township - Monroe, MI
 Monroe City Tax Collector - Monroe, NC
 Monroe County Health Dept - Bloomington, IN
 Monroe County Treasurer - Bloomington, IN
 Montana Department of Agrte - Helena, MT
 Montana Department of Revenue - Helena, MT
 Monterey County Health Dept - Salinas, CA
 Monterey County Health Dept - Monterey, CA
 Monterey County Tax Collector - Whittier, CA
 Monterey County Tax Collector - Salinas, CA
 Monterey County Treasurer - Salinas, CA
 Montgomery Co Sheriff - Mount Sterling, KY
 Montgomery Co Treasurer - Dayton, OH
 Montgomery County - Rockville, MD
 Montgomery County Clerk - Conroe, TX
 Montgomery County Health Department - Pottstown, PA
 Montgomery County Health Dept - Mt Sterling, KY
 Montgomery County Health Dept - Crawfordsville, IN
 Montgomery County Health Dept - Montgomery, AL
 Montgomery County Health Dept - Conroe, TX
 Montgomery County Health Distr - Dayton, OH
 Montgomery County Probate Judge - Montgomery, AL
 Montgomery County Revenue Comm - Montgomery, AL
 Montgomery County Tax Assessor - Conroe, TX
 Montgomery County Tax Collector - Philadelphia, PA
 Montgomery County Treasurer - Mount Sterling, KY
 Montgomery County Trustee - Clarksville, TN
 Moore Co. Tax Dept - Charlotte, NC
 Moore County - Carthage, NC
 Moore County Tax Collections - Carthage, NC
 Morehead City Tax Collector - Morehead City, NC
 Morehead City Tax Collector - Morehead, KY
 Moreno Valley - Moreno Valley, CA
 Morgan County - Decatur, AL
 Morgan County Health Dept - Jacksonville, IL
 Morgan County Treasurer - Martinsville, IN
 Morganton City Tax Collector - Morganton, NC
 Morristown City Tax Collector - Morristown, TN
 Mount Airy City Tax Collector - Mount Airy, NC
 Mount Pleasant Village Treasurer - Mount Pleasant, WI
 Mountain Press - Prather, CA
 MS Certificate Service - Ridgeland, MS
 MS Dept of Agriculture & Commerce - Mississippi State, MS
 MS Tax Commission - Jackson, MS
 Ms. Lori Waddell Tax Collector - Rochester, PA
 Muhlenberg Township - Reading, PA
 Muhlenburg Twp - Temple, PA
 Multnomah County - Portland, OR
 Multnomah County Tax Collector - Portland, OR
 Municipal Revenue Collection - San Juan, Puerto Rico
 Municipality Of Carolina - Carolina, Puerto Rico
 Municipality Of Hatillo Finance Dept - Hatillo, Puerto Rico
 Municipality Of Monroeville - Monroeville, PA
 Murfreesboro City Tax Collector - Murfreesboro, TN
 Murray City Corporation - Murray, UT
 Murray City Tax Collector - Murray, KY
 Muscogee County Tax Collector - Columbus, GA
 Muskogee County Treasurer - Muskogee, OK
 Myatt Electric Co Inc - Charleston, SC
 N Carolina Secretary Of State - Raleigh, NC
 Nacogdoches County Chief Appraiser - Nacogdoches, TX
 Nacogdoches County Clerk - Nacogdoches, TX
 Nash County Tax Collector - Nashville, NC
 Natchitoches City Tax Collector - Natchitoches, LA
 Natchitoches Parish Tax Collector - Natchitoches, LA
 Natchitoches Tax Commission - Natchitoches, LA
 Nationwide Consulting Co - Glen Rock, NJ
 Natrona County Tax Collector - Casper, WY
 Natrona County Treasurer - Casper, WY
 Navajo County Public Health - Holbrook, AZ
 Navajo County Treasurer - Holbrook, AZ
 Navarro County Clerk - Corsicana, TX
 Navarro County Tax Assessor - Corsicana, TX
 NCDA & CS Budget & Finance - Raleigh, NC
 NCO Financial Systems Inc - Philadelphia, PA
 Nebraska Department of Revenue - Lincoln, NE
 Nebraska Dept of Agriculture - Lincoln, NE
 Nebraska State Treasurer - Lincoln, NE
 Nestle Waters Closeouts - Stamford, CT
 Nevada Department of Taxation - Las Vegas, NV
 Nevada Dept of Agriculture - Sparks, NV
 Nevada Legal News - Las Vegas, NV
 Nevada Legal Press - Pahrump, NV
 Nevada Secretary Of State - Carson City, NV
 New Castle Township - Pottsville, PA
 New Hampshire Dept of Revenue - Concord, NH
 New Hanover County Tax Collector - Charlotte, NC
 New Jersey Dept of Agriculture - Trenton, NJ
 New Jersey Dept of Finance - Trenton, NJ
 New Jersey Div Of Taxation - Trenton, NJ
 New Mexico Dept of Agriculture - Las Cruces, NM
 New Mexico State Corp - Santa Fe, NM
 New Milford Town Tax Collector - Hartford, CT
 New York Department of State - Albany, NY
 New York State Corporation Tax - Albany, NY
 New York State Department of - Albany, NY
 New York State Department of - Buffalo, NY
 New York State Dept Taxation And - Albany, NY
 New York State Sales Tax - New York, NY
 Newington Revenue Collector - Hartford, CT
 Newington Town Clerk - Newington, CT
 Newton County Tax Commissioner - Covington, GA
 Nez Perce County Tax Collector - Lewiston, ID
 Nicholas County Health Dept - Summersville, WV
 Nicholas County Sheriff - Summersville, WV
 Niles Township Treasurer (Berrien) - Niles, MI
 NJ Department of Agriculture - Trenton, NJ
 NJ Sales & Use Tax - Trenton, NJ

Norfolk Dept of Public Health - Norfolk, VA
 North Carolina Department of - Raleigh, NC
 North Carolina Dept of Revenue - Raleigh, NC
 North Carolina Dept of State - Raleigh, NC
 North Central Dist Health Dept - Shelbyville, KY
 North Central Iowa - Mason City, IA
 North College Hill Ohio - Cincinnati, OH
 North Dakota Dept of Agriculture - Bismarck, ND
 North Dakota Dept of Trust Lands - Bismarck, ND
 North Haven Town Clerk - North Haven, CT
 North Haven Town Tax Collector - Hartford, CT
 North Hills School District - Pittsburgh, PA
 Northeast Texas Public Health - Tyler, TX
 Northern Kentucky District - Florence, KY
 Nueces County Clerk - Corpus Christi, TX
 Nueces County Tax Assessor-Collector - Corpus Christi, TX
 NYC Department of Finance - New York, NY
 NYC Department of Finance - Kingston, NY
 NYC Dept of Finance - Brooklyn, NY
 NYS Assessment Receivables - Binghamton, NY
 NYS Dept of Taxation & Finance - Albany, NY
 NYS Employment Taxes - New York, NY
 NYS Tax Dept - Albany, NY
 Oak Ridge City Tax Collector - Oak Ridge, TN
 Oakland County Treasurer - Pontiac, MI
 Obion County Clerk - Union City, TN
 Obion County Trustee - Union City, TN
 Oconee County Treasurer - West Union, SC
 ODJFS - Columbus, OH
 Office of Fayette Cnty Sheriff - Lexington, KY
 Office of Finance & Treasury - Washington, DC
 Office of Indiana State - West Lafayette, IN
 Office of Tax Revenue - Washington, DC
 Office of The City Clerk - Southgate, MI
 Office of The City Clerk - Livonia, MI
 Office of The Clark County Treasure - Las Vegas, NV
 Office of The Comptroller - Washington, DC
 Office of The County Clerk - Gainesville, TX
 Office of The Secretary - Topeka, KS
 Office of The Secretary Of - Olympia, WA
 Office of The Sonoma County Clerk - Santa Rosa, CA
 Office of The State Controller - Sacramento, CA
 Office of The State Treasurer - Augusta, ME
 Office of The State Treasurer - Pierre, SD
 Office of The Texas State Chem - College Station, TX
 Ohio Department of Taxation - Columbus, OH
 Ohio Development Services Agency - Columbus, OH
 Ohio Secretary Of State - Columbus, OH
 Okaloosa County Tax Collector - Niceville, FL
 Oklahoma County Treasurer - Oklahoma City, OK
 Oklahoma Dept of Agriculture - Oklahoma City, OK
 Oklahoma Office of State Treas - Oklahoma City, OK
 Oklahoma State Dept of Health - Oklahoma City, OK
 Oklahoma Tax Commission - Oklahoma City, OK
 Old Orchard Brands LLC - Chicago, IL
 Onslow County Tax Collector - Jacksonville, NC
 Orange County Appraisal Dist - Orange, TX
 Orange County Auditor-Controll - Santa Ana, CA
 Orange County Clerk Recorder - Santa Ana, CA
 Orange County Health Care - Santa Ana, CA
 Orange County Recorder - Santa Ana, CA
 Orange County Reporter - Santa Ana, CA
 Orange County Tax Assessor-Collector - Orange, TX
 Orange County Tax Collector - Santa Ana, CA
 Orange County Tax Collector - Orlando, FL
 Orangeburg County Treasurer - Orangeburg, SC
 Oregon Beverage Recycling - Clackamas, OR
 Oregon Department of - Salem, OR
 Oregon Dept of Revenue - Salem, OR
 Oregon Employment Dept. - Salem, OR
 Oregon Secretary Of State - Seattle, WA
 Oregon Secretary Of State - Portland, OR
 Osceola County Tax Collector - Kissimmee, FL
 Oshkosh City Treasurer - Oshkosh, WI
 Otoe County Treasurer - Nebraska City, NE
 Owensboro City Tax Collector - Owensboro, KY
 Ozaukee County - West Bend, WI
 PA Dept of Revenue - Harrisburg, PA
 PA Municipal Code Alliance - Chambersburg, PA
 Paint Recycling Alberta - Edmonton, AB
 Palm Beach County Tax Collector - West Palm Beach, FL
 Paramus Board Of Health - Paramus, NJ
 Paris Lamar County Health Dept - Paris, TX
 Parish of East Baton Rouge - Dallas, TX
 Parish of Jefferson - Gretna, LA
 Parish of St Bernard - Chalmette, LA
 Parish of St Mary Sales & Use Tax - Morgan City, LA
 Parish Of St Tammany - New Orleans, LA
 Parish Sales Tax Fund - Houma, LA
 Parker County Appraisal Distr - Weatherford, TX
 Pasadena Independent School - Pasadena, TX
 Pasco County Tax Collector - Dade City, FL
 Pasquotank Co Tax Collector - Elizabeth City, NC
 Pasquotank County Register Of - Elizabeth City, NC
 Payne County - Stillwater, OK
 Peach County Tax Commissioner - Fort Valley, GA
 Penn Hills School District Tax - Pittsburgh, PA
 Pennsylvania Dept of Agri. - Tunkhannock, PA
 Pennsylvania Municipal Service - Oakmont, PA
 Perry Co Occupational - Hazard, KY
 Perry County Sheriff - Hazard, KY
 Person County Tax Collector - Roxboro, NC
 Petoskey City Treasurer (Emmet) - Petoskey, MI
 Pettis County Collector - Sedalia, MO
 Phelps County Tax Collector - Rolla, MO
 Phelps/Maries County Health - Rolla, MO
 Pickaway County Health Dept - Circleville, OH
 Pickens County Treasurer - Columbia, SC
 Pierce County - Tacoma, WA
 Pike Co Health Department - Pikeville, KY

Pike County Clerk - Pikeville, KY
 Pike County Tax Collector - Pikeville, KY
 Pima County Health Dept - Tucson, AZ
 Pima County Justice Court - Tucson, AZ
 Pima County Treasurer - Tucson, AZ
 Pima County Treasurer - Phoenix, AZ
 Pinal County Treasurer - Florence, AZ
 Pine Tree ISD - Longview, TX
 Pinellas County - Clearwater, FL
 Pinellas County Tax Collector - Tampa, FL
 Pitt County Register Of Deeds - Greenville, NC
 Pitt County Tax Collector - Greenville, NC
 Pittsfield Charter Treasurer - Ann Arbor, MI
 Pittsfield Health Department - Pittsfield, MA
 Placer County Tax Collector - Auburn, CA
 Plymouth Municipal Tax Collector - Boston, MA
 Polk County Health Dept - Des Moines, IA
 Polk County Tax Collector - Bartow, FL
 Pontotoc County Health Department - Ada, OK
 Pontotoc County Treasurer - Ada, OK
 Port Huron Township Treasurer (Saint Clair) - Port Huron, MI
 Portage County Health & Human - Stevens Point, WI
 Portage County Health Dept - Ravenna, OH
 Porter County Health Dept - Valparaiso, IN
 Portsmouth Circuit Court - Portsmouth, VA
 Portsmouth City Treasurer - Richmond, VA
 Pottawatomie County Treasurer - Shawnee, OK
 Potter County Tax Assessor - Amarillo, TX
 Practicing Law Institute - New York, NY
 PricewaterhouseCoopers LLP - Columbus, OH
 Prince George County - Largo, MD
 Prince George County Tax Collector - Prince George, VA
 Prince George County Treasurer - Prince George, VA
 Prince George's County - Baltimore, MD
 Prince George's County Gvmt - Largo, MD
 Prince George's County Tax Collector - Philadelphia, PA
 Prince William County - Prince William, VA
 Prince William County Tax Collector - Philadelphia, PA
 Product Care Association - Surrey, BC
 Professional Education Systems - Eau Claire, WI
 Prothonotary Kent County - Dover, DE
 Pueblo County Tax Collector - Pueblo, CO
 Pulaski County Tax Collector - Somerset, KY
 Pulaski County Treasurer - Little Rock, AR
 Putnam County Tax Collector - Winfield, WV
 Quinnipiack Valley Health - North Haven, CT
 Raleigh County Tax Collector - Beckley, WV
 Randall County Clerk - Canyon, TX
 Randall Tax Assessor Collection - Canyon, TX
 Randolph Co Tax Dept - Charlotte, NC
 Randolph County Tax Collector - Asheboro, NC
 Rankin County Tax Collector - Brandon, MS
 Rapides Parish OLT Fund - Alexandria, LA
 Raynham Board Of Health - Raynham, MA
 Raynham Municipal Tax Collector - Raynham Center, MA
 RC Env Hlth Riv - Riverside, CA
 Receiver General For Canada - Summerside, PE
 Recorder/County Clerk - San Diego, CE
 Reginal Income Tax Agency - Brecksville, OH
 Register of Deeds - Lumberton, NC
 Register of Deeds - Murphy, NC
 Register of Deeds Cabarrus County - Concord, NC
 Register of Deeds Durham Coun - Durham, NC
 Register of Deeds Macon County - Franklin, NC
 Register of Deeds Nash County - Nashville, NC
 Register of Deeds Shawnee Coun - Topeka, KS
 Registration Trust Fee - Milwaukee, WI
 Rensselaer County - Troy, NY
 Rental Service Corp - Atlanta, GA
 Revenue Collection Division - Columbus, GA
 Revenue Collections - Ventura, CA
 Revenue Commissioner - Gadsden, AL
 Revenue Commissioner - Cullman, AL
 Revenue Commissioner - Dothan, AL
 Revenue Commissioner Morgan Co - Decatur, AL
 Revere Municipal Tax Collector - Revere, MA
 Rhode Island Department of - Providence, RI
 Richardson Independent School - Dallas, TX
 Richardson ISD Tax Office - Richardson, TX
 Richland Co Treasurer - Columbia, SC
 Richland County - Columbia, SC
 Richmond City Tax Collector - Richmond, KY
 Riverside County Record - Riverside, CA
 Riverside County Tax Collector - Riverside, CA
 Roanoke County Treasurer - Baltimore, MD
 Robertson County Trustee - Springfield, TN
 Robeson County Tax Collector - Charlotte, NC
 Rock County Treasurer - Janesville, WI
 Rock Island County Collector - Rock Island, IL
 Rockbridge County Clerk - Lexington, VA
 Rockdale Citizen - Conyers, GA
 Rockdale County Tax Comm - Conyers, GA
 Rockdale Superior Court - Conyers, GA
 Rockwall Central Appraisal District - Rockwall, TX
 Rockwall County County Clerk - Rockwall, TX
 Rockwood City Tax Collector - Rockwood, TN
 Rocky Mount City Tax Collector - Rocky Mount, NC
 Rogersville City Tax Collector - Rogersville, TN
 Ronald A Leggett Collector O - Saint Louis, MO
 Roseville Press Tribune - Roseville, CA
 Ross County Health Dept - Chillicothe, OH
 Rowan County Finance Director - Morehead, KY
 Rowan County Tax Collector - Charlotte, NC
 Roy Martin Services - Charleston, WV
 Rumsey - Conshohocken, PA
 Russell County Health Dept - Phenix City, AL
 Russell County Tax Collector - Phenix City, AL
 Rutherford Co Register of Deed - Rutherfordton, NC

Rutherford County Tax Collector - Rutherfordton, NC
 Rutherford County Trustee - Murfreesboro, TN
 Sacramento County Planning Dpt - Sacramento, CA
 Sacramento County Tax - Sacramento, CA
 Sacramento County Treasure - Sacramento, CA
 Sacramento Gazette - Sacramento, CA
 Saint Joseph County Treasurer - South Bend, IN
 Saint Louis County Collector of Revenue -St. Louis, MO
 Saint Paul Ramsey County Dept - Saint Paul, MN
 Saint Tammany Parish Tax Collector - Covington, LA
 Sales Tax Division - Birmingham, AL
 Salina Electric Inc - Salina, KS
 Salt Lake County Assessor - Salt Lake City, UT
 San Antonio Metro Health Dist - San Antonio, TX
 San Bernardino County - San Bernardino, CA
 San Diego Business Journal - San Diego, CA
 San Diego County Tax Collector - San Diego, CA
 San Diego County Treasurer - San Diego, CA
 San Francisco Tax Collector - San Francisco, CA
 San Francisco Dept of Public - San Francisco, CA
 San Joaquin County Phs/Ehd - Stockton, CA
 San Joaquin County Tax Collector - Stockton, CA
 San Juan County Treasurer - Albuquerque, NM
 San Juan County Treasurer - Aztec, NM
 San Luis Obispo Co Clerk Recod - San Luis Obispo, CA
 San Luis Obispo County Tax Collector - San Luis Obispo, CA
 San Mateo County Environmental - San Mateo, CA
 San Mateo County Tax Collector - Redwood City, CA
 San Patricio County Public - Sinton, TX
 Sandoval County Tax Collector - Bernalillo, NM
 Sandoval County Treasurer - Albuquerque, NM
 Sandra O'Brien Auditor - Jefferson, OH
 Sandusky County Health Dept. - Fremont, OH
 Sandy City Business License - Sandy, UT
 Sangamon County Dept of Public - Springfield, IL
 Santa Barbara County Public Health - Santa Barbara, CA
 Santa Barbara County Tax Collector - Santa Barbara, CA
 Santa Clara County - San Jose, CA
 Santa Clara County Dept of Tax - City of Industry, CA
 Santa Cruz County Tax Collector - Santa Cruz, CA
 Santa Cruz Environmental - Santa Cruz, CA
 Santa Cruz Tax Collector - Santa Cruz, CA
 Santa Fe County Tax Collector - Santa Fe, NM
 Santa Rosa Cty Tax Collector - Milton, FL
 Sarasota County Florida - Sarasota, FL
 Sarasota County Tax - Sarasota, FL
 SBC Tax Collector - San Bernardino, CA
 SC Department of Revenue - Columbia, SC
 SCDCA - Columbia, SC
 Scioto County Health Dept - Portsmouth, OH
 Scotland County Tax Collector - Laurinburg, NC
 Scott County Clerk - Georgetown, KY
 Scott County Collector - Benton, MO
 Scott County Schools - Georgetown, KY
 Scott County Sheriff - Georgetown, KY
 Scott County Tax Administrator - Georgetown, KY
 Sealer Of Weights & Measures - Springfield, MA
 Sebastian County Tax Collector - Fort Smith, AR
 Secretary of Agriculture - Des Moines, IA
 Secretary of State - Salem, OR
 Secretary of State - Hartford, CT
 Secretary of State - Pierre, SD
 Secretary of State - Jackson, MS
 Secretary of State - Austin, TX
 Secretary of State - Baton Rouge, LA
 Secretary of State Annual Reports - Concord, NH
 Secretary of State Corporate - Jackson, MS
 Secretary of State Corporate - Montgomery, AL
 Secretary of State RI - Providence, RI
 Secretary of State-NJ - Trenton, NJ
 Secretary of Treasury - San Juan, Puerto Rico
 Sedgwick County Treasurer - Wichita, Ks
 Seekonk Municipal Tax Collector - Medford, Ma
 Seminole County Tax Collector - Sanford, Fl
 Seminole County VAB - Sanford, FL
 Seneca County General Health - Tiffin, OH
 Shasta County Treasurer - Redding, CA
 Shawnee County Treasurer - Kansas City, MO
 Sheboygan County Treasurer - Sheboygan, WI
 Shelby County - Memphis, TN
 Shelby County Clerk - Memphis, TN
 Shelby County Health Dept - Shelbyville, IN
 Shelby County Recorder - Shelbyville, IN
 Shelby County Tax Collector - Columbiana, AL
 Shelby County Treasurer - Sidney, OH
 Shelby County Trustee - Memphis, TN
 Shelby Township Treasurer (Macomb) - Shelby Township, MI
 Shelbyville Treasure - Shelbyville, TN
 Sheriff & Ex-Officio Tax - La Place, LA
 Sheriff & Ex-Officio Tax Collector - Houma, LA
 Sheriff & Ex-Officio Tax Collector - Dallas, TX
 Sheriff & Tax Collector - Alexandria, LA
 Sheriff of Berkeley County - Martinsburg, WV
 Sheriff of Boyd County - Catlettsburg, KY
 Sheriff of Hopkins County - Madisonville, KY
 Sheriff of Logan Co - Logan, WV
 Sheriff of Mercer Co - Princeton, WV
 Sheriff of Nicholas County - Summersville, WV
 Sheriff of Upshur County - Buckhannon, WV
 Sheriff of Wood County - Parkersburg, WV
 Sheriff-Lyon County - Eddyville, KY
 Sheriff-Treasurer Of Randolph - Elkins, WV
 Sidney Shelby Co Health Dept - Sidney, OH
 Smith County Tax Assessor-Collector - Tyler, TX
 Snohomish County Treasurer - Seattle, WA
 Solano County - Fairfield, CA
 Solano County Tax Collector - Fairfield, CA
 Somerset City Tax Collector - Somerset, KY
 Sonoma County Herald Recorder - Santa Rosa, CA

South Carolina Dept of Revenue - Columbia, SC
 South Dakota Division Of Ins. - Pierre, SD
 South Plainfield Health Dept - South Plainfield, NJ
 Southwest Regional Tax Bureau - Scottdale, PA
 Spalding County Tax Comm - Griffin, GA
 Spartanburg County Treasurer - Columbia, SC
 Special Tax Collector - Johnstown, PA
 Spokane County Treasurer - Spokane, WA
 Spotsylvania County Tax Collector - Spotsylvania, VA
 Spring ISD Tax Office - Houston, TX
 Springdale Health Department - Springdale, OH
 Springdale Tax Commission - Cincinnati, OH
 Springfield City Tax Collector - Springfield, TN
 Springfield Greene County - Springfield, MO
 St Francois County - Farmington, MO
 St Johns County Tax Collector - Saint Augustine, FL
 St Joseph County Health Dept - South Bend, IN
 St Louis County Dept of Health - Saint Louis, MO
 St Lucie County Tax Collector - Fort Pierce, FL
 St Mary's County - Leonardtown, MD
 St. Clair County Health Dept - Belleville, IL
 St. Mary's County Treasurer - Leonardtown, MD
 St. John Baptist Sheriff's Off - La Place, LA
 St. John The Baptist Parish - La Place, LA
 Stafford Co Ofc Fire Marshall - Stafford, VA
 Stafford County Circuit Court - Stafford, VA
 Stafford County Tax Collector - Stafford, VA
 Stanislau County Tax Collector - Modesto, CA
 State Corporation Commission - Richmond, VA
 State of Alabama - Montgomery, AL
 State of Alaska - Juneau, AK
 State of Arizona - Phoenix, AZ
 State of Arkansas - Little Rock, AR
 State of California - Sacramento, CA
 State of Colorado - Denver, CO
 State of Colorado - Lakewood, CO
 State of Connecticut - Hartford, CT
 State of Delaware - Wilmington, DE
 State of Hawaii - Honolulu, HI
 State of Idaho - Boise, ID
 State of Louisiana - Baton Rouge, LA
 State of Maryland Comptroller - Baltimore, MD
 State of Michigan - Lansing, MI
 State of Missouri - Jefferson City, MO
 State of Montana - Helena, MT
 State of Nevada - Phoenix, AZ
 State of Nevada - Las Vegas, NV
 State of Nevada Business Tax Return - Las Vegas, NV
 State of New Hampshire - Concord, NH
 State of New Jersey - Newark, NJ
 State of New Jersey - Trenton, NJ
 State of New Mexico Taxation - Santa Fe, NM
 State of North Dakota - Bismarck, ND
 State of Texas - Waco, TX
 State of Utah - Salt Lake City, UT
 State of Utah Insurance Dept - Salt Lake City, UT
 State of Washington Employment - Seattle, WA
 State of West Virginia - Charleston, WV
 State of Wisconsin - Madison, WI
 State Tax Commission - Jackson, MS
 State Tax Department - Charleston, WV
 State Taxation Institute - Chicago, IL
 State Treasurer Texas - Austin, TX
 State Treasurer Unclaimed Prop - Salt Lake City, UT
 Statesboro City Tax Collector - Statesboro, GA
 Step Up For Students - Jacksonville, FL
 Steuben County Recorder - Angola, IN
 Suffolk City Tax Collector - Suffolk, VA
 Suffolk County Department of - Hauppauge, NY
 Sullivan County Tax Collector - Blountville, TN
 Summit County Fiscal Office - Akron, OH
 Summit County Health Dept - Akron, OH
 Sumner County Trustee - Gallatin, TN
 Sumter County Treasurer - Columbia, SC
 Sungard Business Systems Llc - Jacksonville, FL
 Surry County Tax Collector - Dobson, NC
 Susquehanna Twp Health Dept - Harrisburg, PA
 Sutter County Community Serv - Yuba City, CA
 Swansea Municipal Tax Collector - Boston, MA
 Tacoma Pierce County Health - Tacoma, WA
 Talbot County Health Department - Easton, MD
 Talladega County Revenue Commissioner - Talladega, AL
 Taney County Collector - Forsyth, MO
 Tangipahoa Parish School Sys - Amite, LA
 Tangipahoa Parish Sheriff - Covington, LA
 Tangipahoa Parish Tax Collector - Robert, LA
 Tarrant County Assessor - Fort Worth, TX
 Tarrant County Clerk - Fort Worth, TX
 Tarrant County Consumer Health - Fort Worth, TX
 Tarrent County Clerk - Fort Worth, TX
 Tax Assessor Collector - Lufkin, TX
 Tax Assessor Collector - Victoria, TX
 Tax Assessor Collector - Brownsville, TX
 Tax Assessor Collector Hill Co - Hillsboro, TX
 Tax Assessor-Collector - Sherman, TX
 Tax Assessor-Collector - Texarkana, TX
 Tax Collections - Hillsboro, TX
 Tax Collector - Starkville, MS
 Tax Collector - Hendersonville, NC
 Tax Collector - Jacksonville, FL
 Tax Collector - Corsicana, TX
 Tax Collector - Green Cove Springs, FL
 Tax Collector - New Orleans, LA
 Tax Collector - Alameda County - Oakland, CA
 Tax Collector Alcorn County - Corinth, MS
 Tax Collector Borough Hall - Reading, PA
 Tax Collector Citrus County - Inverness, FL
 Tax Collector City of Derby - Derby, CT
 Tax Collector Contra Costa Cty - Martinez, CA
 Tax Collector Lake County - Tavares, FL
 Tax Collector Lauderdale Co - Meridian, MS

Tax Collector Lee County - Opelika, AL
 Tax Collector Ouachita Parish - Monroe, LA
 Tax Collector Putnam County - Palatka, FL
 Tax Collector Sebastian County - Fort Smith, AR
 Tax Collector Shelby County - Columbiana, AL
 Tax Commissioner Of Chatham Co - Atlanta, GA
 Tax Executives Institute Inc - Uniondale, NY
 Tax Executives Institute Inc - Washington, DC
 Tax Trust Account - Fresno, CA
 Taxation & Revenue Department - Monroe, LA
 Taylor City Treasurer (Wayne) - Taylor, MI
 Taylor County Chief Appraiser - Abilene, TX
 Taylor County Clerk - Abilene, TX
 Taylor County Tax Collector - Campbellsville, KY
 Tazewell County Tax Collector - Tazewell, VA
 Tennessee Department of Revenue - Nashville, TN
 Tennessee Dept of Agriculture - Nashville, TN
 Tennessee Secretary of State - Nashville, TN
 Terrebonne Parish Tax Collector - Gray, LA
 Texarkana Bowie County Family - Texarkana, TX
 Texas Comptroller of Public Accts - Austin, TX
 Texas Department of Agriculture - Austin, TX
 Texas Department of Health - Austin, TX
 Texas Parks And Wildlife Dept - Austin, TX
 Texas State Treasurer - Austin, TX
 Thibodaux City Tax Collector - Thibodaux, LA
 Thomas County Tax Commissioner - Thomasville, GA
 Thomas E Roberts Clerk - Staunton, VA
 Thomasville City Tax Collector - Thomasville, GA
 Thurston County Treasurer - Olympia, WA
 Tift County Tax Commissioner - Tifton, GA
 Tippecanoe County Treasurer - Lafayette, IN
 Tipton County Trustee's Office - Covington, TN
 Titus County Appraisal District - Mount Pleasant, TX
 TN Certificate Service - Nashville, TN
 Tom Green Cty Appraisal Dist - San Angelo, TX
 Tomball ISD Tax Office - Tomball, TX
 Toombs County Tax Commissioner - Lyons, GA
 Torrington City Tax Collector - Torrington, CT
 Town Commissioners of - Queenstown, MD
 Town of Aberdeen - Aberdeen, NC
 Town of Ashland - Ashland, VA
 Town of Ashland - Reading, MA
 Town of Auburn - Auburn, MA
 Town of Auburn - Reading, MA
 Town of Berlin - Berlin, VT
 Town of Billerica - Billerica, MA
 Town of Bluefield - Bluefield, VA
 Town of Boone - Boone, NC
 Town of Bristol - Bristol, WI
 Town of Brunswick - Brunswick, ME
 Town of Buchanan - Appleton, WI
 Town of Cary - Cary, NC
 Town of Christiansburg - Christiansburg, VA
 Town of Collierville - Collierville, TN
 Town of Culpeper - Culpeper, VA
 Town of Danvers - Danvers, MA
 Town of Dedham - Dedham, MA
 Town of Dennis - Medford, MA
 Town of Dennis Health Dept - South Dennis, MA
 Town of Dudley - Dudley, MA
 Town of East Hartford - East Hartford, CT
 Town of Elkton - Elkton, MD
 Town of Fairhaven - Fairhaven, MA
 Town of Farmington - Farmington, ME
 Town of Forest City - Forest City, NC
 Town of Franklin - Franklin, NC
 Town of Front Royal - Front Royal, VA
 Town of Iowa - Iowa, LA
 Town of Kittery - Kittery, ME
 Town of Knightdale - Knightdale, NC
 Town of Leesburg Virginia - Leesburg, VA
 Town of Lexington - Lexington, SC
 Town of Manchester - Manchester, CT
 Town of Matthews - Matthews, NC
 Town of Milford Tax Collector - Reading, MA
 Town of Moncks Corner - Moncks Corner, SC
 Town of Murphy - Murphy, NC
 Town of Niagara - Niagara Falls, NY
 Town of Orange - Orange, CT
 Town of Paradise - Paradise, CA
 Town of Parker - Denver, CO
 Town of Payson - Payson, AZ
 Town of Plaistow - Plaistow, NH
 Town of Plymouth - Plymouth, MA
 Town of Plymouth Board Of Health - Plymouth, MA
 Town of Putnam - Putnam, CT
 Town of Raynham - Raynham Center, MA
 Town of Rising Sun - Rising Sun, MD
 Town of Rutland Treasurer - Center Rutland, VT
 Town of Shallotte - Shallotte, NC
 Town of Smyrna - Smyrna, TN
 Town of Speedway - Speedway, IN
 Town of Spindale - Spindale, NC
 Town of Spring Lake - Spring Lake, NC
 Town of Summerville - Summerville, SC
 Town of Swansea - Swansea, MA
 Town of Waynesville - Waynesville, NC
 Town of Weaverville - Weaverville, NC
 Town of West Bridgewater - Bridgewater, MA
 Town of West Springfield - West Springfield, MA
 Town of Westbrook - Westbrook, CT
 Town of Wilkesboro - Wilkesboro, NC
 Town of Wise - Wise, VA
 Town of Yucca Valley - Yucca Valley, CA
 Township of Barnegat - Barnegat, NJ
 Township of Aston - Media, PA
 Township of Brick - Brick, NJ
 Township of East Brunswick - East Brunswick, NJ
 Township of Falls - Fairless Hills, PA
 Township of Gloucester - Laurel Springs, NJ
 Township of Lapatcong - Phillipsburg, NJ

Township of Lumberton - Lumberton, NJ
 Township of Springfield - Springfield, NJ
 Township of Union Dept of Health - Union, NJ
 Township of Whitehall - Whitehall, PA
 Township of Woodbridge - Woodbridge, NJ
 Travis County DRO - Austin, TX
 Travis County Tax Collector - Austin, TX
 Treasure of Perry County - Tell City, IN
 Treasurer - Chesapeake, VA
 Treasurer - Newport News, VA
 Treasurer - City of Norfolk - Norfolk, VA
 Treasurer - City of Norfolk - Atlanta, GA
 Treasurer & Tax Collector - Irwin, PA
 Treasurer City of Bowling - Bowling Green, KY
 Treasurer City of Hawthorne - Hawthorne, CA
 Treasurer City of Jackson - Jackson, MI
 Treasurer City of Portsmouth - Portsmouth, VA
 Treasurer City of Suffolk - Suffolk, VA
 Treasurer Columbiana County - Lisbon, OH
 Treasurer Coshocton County - Coshocton, OH
 Treasurer Ector County - Odessa, TX
 Treasurer Hart County - Munfordville, KY
 Treasurer of Amherst County - Amherst, VA
 Treasurer of Campbell County - Rustburg, VA
 Treasurer of Cass County - Logansport, IN
 Treasurer of Clark County - Jeffersonville, IN
 Treasurer of Fredrick County - Merrifield, VA
 Treasurer of Gibson County - Princeton, IN
 Treasurer of Madison County - London, OH
 Treasurer of Michigan City - Michigan City, IN
 Treasurer of Montgomery - Christiansburg, VA
 Treasurer of Montgomery County - Willow Grove, PA
 Treasurer of Montgomery County - Norristown, PA
 Treasurer of Porter County - South Bend, IN
 Treasurer of Rockbridge County - Lexington, VA
 Treasurer of Shelby County - Shelbyville, IN
 Treasurer of State - Augusta, ME
 Treasurer of State Of Ohio - Columbus, OH
 Treasurer of Vigo County - Indianapolis, IN
 Treasurer of Virginia - Merrifield, VA
 Treasurer of Wayne Co - Richmond, IN
 Treasurer of Waynesboro - Waynesboro, VA
 Treasurer of Wythe Co - Wytheville, VA
 Treasurer Spotsylvania County - Spotsylvania, VA
 Treasurer State of Connecticut - Hartford, CT
 Treasurer State of Illinois - Springfield, IL
 Treasurer State of Maine - Augusta, ME
 Treasurer State of NH - Concord, NH
 Treasurer State of Ohio - Reynoldsburg, OH
 Treasurer Tax Collector - Yuba City, CA
 Treasurer Town of Culpeper VA - Culpeper, VA
 Treasurer Town of Vinton - Vinton, VA
 Treasurer Vil of Mt Pleasant - Racine, WI
 Treasurer/Tax Collector - Santa Barbara, CA
 Treasury Dept - Harrisburg, PA
 Tremont Township - Pine Grove, PA
 Tri County Health Dept - Greenwood Village, CO
 Tri-County Sentry - Oxnard, CA
 Troup County Tax Comm. - Lagrange, GA
 Tukwila Fire Department - Tukwila, WA
 Tulare Advance Register - Visalia, CA
 Tulare County - Pasadena, CA
 Tulare County Tax Collector - Visalia, CA
 Tullahoma City Tax Collector - Tullahoma, TN
 Tulsa County Treasurer - Tulsa, OK
 Tuolumne County Tax Collector - Sonora, CA
 Tuscaloosa County Sales Tax - Tuscaloosa, AL
 Tuscarawas Co Treasurer - New Philadelphia, OH
 Tuscola County Treasurer - Caro, MI
 Umatilla County Tax Collector - Pendleton, OR
 Unclaimed Property Division - Providence, RI
 Unemployment Compensation Div - Augusta, ME
 Unified Government License Div - Kansas City, KS
 Unified Government Treasurer - Kansas City, KS
 Union City Tax Collector - Union City, GA
 Union County Auditor - Marysville, OH
 Union County Health Dept - Marysville, OH
 Union County of Arkansas Coll - El Dorado, AR
 Union County Tax Collector - Charlotte, NC
 United ISD Tax Office - Laredo, TX
 United States Treasury - Cincinnati, OH
 United States Treasury - Atlanta, GA
 University of Kentucky - Lexington, KY
 Upper Merion Township - Bridgeport, PA
 US Department of Labor - Philadelphia, PA
 US Fish & Wildlife Service - Atlanta, GA
 US Fish & Wildlife Service, Office - Bloomington, MN
 USDA Aphid vs Ncne - Riverdale, MD
 USDA PACA - Manassas, VA
 Utah Division of Corp & Comm - Salt Lake City, UT
 Utah State Tax Commission - Salt Lake City, UT
 Utah State Treasurer - Salt Lake City, UT
 Utah Unemployment Compensation - Salt Lake City, UT
 Value Adjustment Board - Vero Beach, FL
 Van Wert County Auditor - Van Wert, OH
 Van Wert County Health Dept - Van Wert, OH
 Vance County Tax Office - Henderson, NC
 Vanderburgh Co. Health Dept. - Evansville, IN
 Vanderburgh County Treasurer - Evansville, IN
 Ventura County- Tax Collector - Los Angeles, CA
 Vermont Department of Taxes - Montpelier, VT
 Vermont State Treasurers - Montpelier, VT
 Victoria County Clerk - Victoria, TX
 Victoria Farina City Treasurer - Lower Burrell, PA
 Vigo County Health Department - Terre Haute, IN
 Vigo County Treasurer - Indianapolis, IN
 Village of Ashwaubenon - Green Bay, WI
 Village of Bradley - Bradley, IL
 Village of Carpentersville - Carpentersville, IL
 Village f Glen Carbon - Glen Carbon, IL
 Village of Hartville - Hartville, OH
 Village of Homewood - Homewood, IL

Village of Los Rancho De Albuq - Albuquerque, NM
 Village of New Boston - Portsmouth, OH
 Village of Niles - Niles, IL
 Village of Ontario Ohio - Ontario, OH
 Village of Palmetto Bay - Palmetto Bay, FL
 Village of Plover - Plover, WI
 Village of Round Lake Beach - Round Lake, IL
 Village of Schiller Park - Schiller Park, IL
 Village of Woodridge - Woodridge, IL
 Village of Menomonee Falls - Menomonee Falls, WI
 Virginia Beach City Treasurer - Virginia Beach, VA
 Virginia Department of - Richmond, VA
 Virginia Dept of Taxation - Richmond, VA
 Volusia County Tax Collector - Deland, FL
 WA Dept of Revenue - Seattle, WA
 Waco-McLennan County Public - Waco, TX
 Wade Steen-Franklin Co Treas. - Columbus, OH
 Wake County Revenue Department - Charlotte, NC
 Wake County Revenue Dept - Raleigh, NC
 Wake County Tax Collector - Charlotte, NC
 Walker Co Revenue Commissioner - Jasper, AL
 Walker County - Jasper, AL
 Walker County Health Dept - Jasper, AL
 Wallingford Health Department - Wallingford, CT
 Walton County Tax Comm - Monroe, GA
 Ware County Tax Commissioner - Waycross, GA
 Warner Robins City Tax Collector - Warner Robins, GA
 Warren City Health District - Warren, OH
 Warren City Treasurer (Macomb) - Warren, MI
 Warren Co Tax Collector - Vicksburg, MS
 Warren Co Trustee - Mc Minnville, TN
 Warren County Clerk - Mc Minnville, TN
 Warren County Health Department - Oxford, NJ
 Warren County Health District - Lebanon, OH
 Warren County Sheriff - Bowling Green, KY
 Warren County Tax Collector - Bowling Green, KY
 Warren County Tax Collector - Front Royal, VA
 Washington City - Washington, UT
 Washington County Treasurer - Bartlesville, OK
 Washington County Treasurers - Hagerstown, MD
 Washington County Trustee - Jonesborough, TN
 Washington Dept of Revenue - Seattle, WA
 Washington Javonn - Detroit, MI
 Washington State Department of - Olympia, WA
 Washington State Gambling Comm - Olympia, WA
 Washington State Treasurer - Olympia, WA
 Washington State Treasurer - Seattle, WA
 Washoe County - Reno, NV
 Washoe County Clerk - Reno, NV
 Washoe County Treasurer - Reno, NV
 Watauga County Tax Administrator - Hermitage, PA
 Waterbury City Tax Collector - Hartford, CT
 Waterbury Health Department - Waterbury, CT
 Waterford Town Clerk - Waterford, CT
 Waterford Township Treasurer (Oakland) - Waterford, MI
 Waukesha County Treasurer - Waukesha, WI
 Wayne County Health Dept - Wooster, OH
 Wayne County Tax Collector - Charlotte, NC
 Wayne County Treasurer - Detroit, MI
 Waynesboro City Tax Collector - Waynesboro, GA
 Waynesboro City Tax Collector - Binghamton, NY
 Waynesville City Tax Collector - Waynesville, NC
 Weakley Co Trustee - Dresden, TN
 Weakly County Clerk - Dresden, TN
 Webb County Clerk - Laredo, TX
 Webb County Tax Assessor-Collector - Laredo, TX
 Weber County Treasurer - Ogden, UT
 Webster Municipal Tax Collector - Reading, MA
 Weld County Treasurer - Greeley, CO
 Weld Dept of Public Health & - Greeley, CO
 Wentzville City Collector - Wentzville, MO
 West Bend City Collector (Washington) - West Bend, WI
 West Hazelton Borough - West Hazelton, PA
 West Springfield Municipal Tax Collector - West Springfield, MA
 West Valley City - Salt Lake City, UT
 West Virginia Dept of Rev - Charleston, WV
 West Virginia State Division - Charleston, WV
 West Virginia State Tax Dept - Charleston, WV
 Weston Treasurer - Schofield, WI
 Whatcom County Treasurer - Seattle, WA
 White County Tax Collector - Searcy, AR
 Whitfield Cnty Tax Commissioner - Dalton, GA
 Wichita County Tax Assessor-Collector - Wichita Falls, TX
 Wicomico County Clerk of Circuit Co - Salisbury, MD
 Wicomico County Health Dept - Salisbury, MD
 Wicomico County Tax Collector - Salisbury, MD
 Wilkes County Tax Office - Charlotte, NC
 Wilkes-Barre Township - Pittsburgh, PA
 Will County Health Dept - Joliet, IL
 Williamson Co Trustee - Pleasanton, CA
 Williamson County - Georgetown, TX
 Williamson County And - Georgetown, TX
 Williamson County Tax Assessor-Collector - Georgetown, TX
 Williamson County Trustee - Franklin, TN
 Wilson County Clerk - Lebanon, TN
 Wilson County Tax Collector - Charlotte, NC
 Wilson County Trustee - Lebanon, TN
 Windsor Town Clerk - Windsor, CT
 Wisconsin Dept of Agriculture - Madison, WI
 Wisconsin Dept of Agriculture - Milwaukee, WI
 Wisconsin Dept of Revenue - Oshkosh, WI
 Wisconsin Dept of Revenue - Madison, WI
 Wisconsin Dept of Revenue - Milwaukee, WI
 Wise County Tax Collector - Wise, VA
 Wood Dale City Clerk - Wood Dale, IL
 Woods Cross City - Woods Cross, UT
 WSDA Seed Program - Yakima, WA

WY State Treasurers Office - Cheyenne, WY
 WY State Use 2058499 - Cheyenne, WY
 Wyandotte County Treasurer - Kansas CITY, KS
 Wyoming Co Courthouse - Pineville, WV
 Wyoming Department of Agriculture - Cheyenne, WY
 Wyoming Dept of Revenue - Cheyenne, WY
 Wyoming State Treasurers Office - Cheyenne, WY
 Wyoming Unemployment Insurance - Casper, WY
 Yakima County Tax Collector - Yakima, WA
 Yavapai County Treasurer - Prescott, AZ
 Yellowstone County Treasurer - Billings, MT
 Yolo County Agriculture Dept - Woodland, CA
 Yolo County Clerk - Woodland, CA
 Yolo County Environmental - Woodland, CA
 Yolo County Treasurer's Office - Whittier, CA
 York Area Earned Income Tax - York, PA
 York County Clerk Of Circuit Ct - Yorktown, VA
 York County Tax Collector - Baltimore, MD
 York County Treasurer - York, SC
 Youngstown City Health Dept - Youngstown, OH
 Ypsilanti Township Treasurer (Washtenaw) - Ypsilanti, MI
 Yuma County - Yuma, AZ
 Yuma County Treasurer - Yuma, AZ
 Zanesville Muskingum County - Zanesville, OH

Litigation Parties

Adams, Annette
 Aguilera, Isabel
 Akapyan, Nona
 Allstate Insurance Company OBO Wiseltier, Emelia
 Alvarez, Maria E.
 AML IP, LLC
 Andrade, Maria
 Arias, Aixa
 Armond, Darion
 Atkins, Jerald
 Austin, Robert
 Avila-Berning, Dawn
 Baldwin, Andrea
 Barnes, Katherine
 Barnes, Ronald
 Baros, Athanasia
 Basaldua, Tim
 Bayless, Angela
 Beatty, Tyeesha
 Beaver, Mary
 Beeson, Wendy
 Belfield, Rashida
 Beliveau, Natasha
 Bell, Namari (MJ)
 Bellevia, Christine
 Bellomo, Andrew
 Bellomo, Donna
 Bergstein, Cecilia
 Betancourt, Rudolph
 United States of America
 Blanton, Karen
 Blevins, Cona
 Visa - Interchange
 Boatman, Mark
 Bogle, Gerald
 Boone, Jeanne
 Boston, Sonja
 Bouyer, Anthony
 Bowie, T'ron
 Brown, Alisha
 Brown, Sylvia
 Burhanan, Jr., Charles
 Burns, Peggy
 Burton Andrade, Sandra
 Bush, Faith
 Bustos, Enriqueta
 Cancel, Mercedes
 Carbajal, Wendy
 Cargus, Lakendra
 Carlin, Nicholas EEOC
 Carlson, Corinne
 Carney, Camile
 Carrillo, Francyne
 Carter, Teresa
 Cartwright, Angela
 Cassel, Paul
 Chambers, Elizabeth
 Chambers, Felicia
 Chanman, Janelle
 Chapman, Lee
 Chappell, Debra
 Chavez, Dana
 Chavez, Juan P.
 Chilin, Nelson
 Christian, Kelly
 Clark, Michael
 Clifford, Cheryl
 Cohan, Howard
 Conard, Kathleen
 Contreras, Christine
 Cooper, Andre
 Cordova-Ochoa, Jaime
 Cornejo, Katy
 Coulter, Dorothy
 Cox, Jill
 Cromer, Adrian
 Crump, Joy
 Cruz, Feliciano
 Cruz, Jeannette
 Cryer, Beatris
 Dash-Lokko, Felicia
 Davis, Tammy
 Davis, Taylor
 De La Cruz, Cinthya
 Debock, Beverly

Decosta, Sherrie	Johnson, Mike
DeMaria, Gina	Johnson, Romonia
Ditman, Erika	Jones, Keyandra
Donnelly, Carol	Jones, Rickey
Dorsey Watson, Yvonne	Kemper, Janice
Dudkewic, Timothy	Kerns, Michele
Dugan, Benella	Kessler, Deanna (Estate of OBO Redden, Hannah)
Eckinger, Stephine	Kindlick, Le-Anne
Eide, Tylor	King, Carol
Elias, Patrick	King, Lydell
Emerson, Mary	King, Michelle
Eskra-Brown, Amy	Kirchner, Gary
Espinosa, Kelley	Knight, Britany
Espinoza Ramirez, Carlos	Krantz, Ann
Espinoza, Alejandro	La Jolla Mira Mesa Property, LLC
Estrella, Rosario	Lacourse, Paul
Florida Fish and Wildlife Conservation Commission	Lala, Jaimi
Floyd, Samuel	Lancaster, Elizabeth
Federal Trade Commission	Land, Dorothy
Galloway, Sheryl	Landrus, William
Gato, Birna	Lane, David
Gerson Companies, The	Lang, Lauren
Gibson, Destiny	Leach, Veronica
Giorgio, Erika	Lee, Ibbie
Glass, Kathleen	Liggins, Lonzo
Glenn, Eva	Loeb, Richard
Gonzales, Art	Long, Annette
Gonzalez, Evaristo	Long, Esther
Gramajo, Christopher	Lynch, Billie Jo
Griffey, Robin	Maddox, Sherry
Gunter, Daniel	Mahoney, Kathleen
Gut, Dawid	Maldonado, Johnathan
Guzman Galvez, Rene	Malouin, Debra
Hale, Vincent	Mann, Darla
Hall, Cynthia	Mann, Virginia
Hall, Deborah	Martinez, Leah
Hamilton, June	Mason, Willie Ruth
Hamilton, Terri	McDermott, Tina
Harper, Sheila	McDougall, Garrett
Hatcher, Theresa	McFadden, Ann (Estate of) & Allen, Sherry
Henderson, Raeshawn	Mendoza, Edubina
Hensley, Charm	Merone, Maria
Herbert, Cierra	Midulla, Lorinda
Hernandez-Mendoza, Jorge (George)	Millan, Belkis
Hodnett, Melba	Miller, Joey
Hoffmann, Linda	Miller, Kris
Holquin (Holguin), Jennifer	Monroe, Matt
Hornby, Linda	Moorman, Magadline
Howard, William	Morales-Euresti, Juanita
ImageSound Inc.	Moran Solares, Norma
Jaco, Tina	Morris, Joyce
Jafari Aura, Beta	Mueller, Carlota
Jafari, Nasiba	Munoz, Denise
Jennings, Katie	Myers, Janet
Jimenez, Edgar	Myers, Michael
Johnson, Debra	Nelson, Janie

Nelson, Tracey	Rodriguez, Tisha
Nikki C. Barranco	Rodriguez, Trinadie
Novak, Kaleb	Rosenberg, Karen
Nunez, Daniel	Rowe, Melody
Nunez, Edwin	Saaverda, Maria
Nunez, Genara	Saenz, Priscilla
Oakadoaks LLC & Roberts, Matthew	Salazar, Maria
Overton, Jonas	Saldate, Christina
Owczarkowski, Norman	Sampson, Kerri
Paige, Cynthia	Sampson, Lisa
Parker fka Granata, Ilean	SC Licensing, LLC
People of the State of California	Schnell, Nylene
Perez, Concha	Schwartz, Roseanne
Perkins, Erica	Scullon, Maureen
Peterson, Ebony	Seaver, Susan
Peterson, Natiya	Shaw, Rashawn
Phillips, Abigail	Simmons, Eric
Phillips, Jayla	Smith, Teresa
Pickett, Ashley	Smith, Terri
Pierce, Karen	State of New Jersey
Pirtle, Anna	State of New York
Pizarro, Juanita	Steger, Randall
Pizzolato, Joel	Stephens, Helen
Polm, Nicholas (Estate of) & Volkman, Melvina	Stern, Amy
Poutsma, Erick	Stoykovich, Austin
Precila Balabbo	Strojnik, Peter
Ema Bell	Sturges, Lisa
Consumer Advocacy Group, Inc.	Tapia, Margarita
Center for Advanced Public Awareness	Tavera, Dianna
Consumer Protection Group, LLC	Taylor, Audrey
CalSafe Research Center, Inc.	Telfer, Patricia
Ecological Alliance, LLC	Torres, Norman
Environmental Health Advocates, Inc.	Town of Riverhead Highway Department
Dennis Johnson	Treacy, Terry
Audrey Kallander	Uzzle, Vernetta
Puentes, Rosemary	Valdez, Santa
Purcell, Andrianna	Verheyen, Jennifer
Purinton, Penny	Wang, Karen
Ragudo, Martha	Wardlow, Johnneshia
Rainer, Carol	Warren, Semetris
Ramirez, Elizabeth	Watson, Melissa
Redding, Sherryl	Watson, Theodora
Redmond-Lott, Ladonna	Watts, Jhona
Reed, Barbara	Weiser, Joshua
Reed, Susan	Wheardon, Jolly
Rich, Tiffany	Williams, Demond
Riddle, Trudy	Williams, James
Riggs, Bertha	Wolfe, Linda
Riggs, Sara	Wood, Lorraine
Rios, Crystal	Woods, Christopher
Ripper Merchandise	Woolery, Jr., Ronald
Rivera Hernandez, Celestina	Zakharin, Galina
Roberson, Carol	Zamot, Cruz
Roberts, Patsy	Zdiera, Angela
Robertson, Shirley	
Robinson, Tereasa	

Litigation Parties' Opposing Counsel

Aaron Becker Trial Attorney	Employee Justice Legal Group
Aaron G. Durden & Co., LPA	Englander Peebles
Abell & Assoc, LLC	Farah & Farah, PA
Abramson Labor Group	Ferro, Juba, Mangano, PC
Adamson Ahdoot	Flager & Associates, PC
Amaro Law Firm	Flood Law Firm, The
Anderson Law Firm, PC	Forman Clothier Law Group, LLC
Andrea Cook & Associates	Fournaris & Sanet, PA
Arnold & Porter Kaye Scholer LLP	Frankl Kominsky Injury Lawyers
Arroyo Law, Inc.	Fuerste, Carew, Juergens & Sudmeier, PC
Attorney-In-Charge, International Trade Field Office	Fuller, Fuller & Associates, PA
B&D Law Group APLC	Gary K. Walch, ALC
Bailey Cavalieri, LLC	Geisler & Weaver
Banner Attorneys	Gillis Law Firm, LLC
Barlett & Grippe, LLC	Ginnis & Krathen, PA
Bazar And Associates	Glankler Brown PLLC
BB Law Group	Glass & Tabor, LLP
Bellucci Law, APC	Goldstein, Buckley, Cechman, Rice & Purtz, PA
Berke, Berke & Berke	Gould & Jefferson LLP
Bibbian Law Group	Gruenloh Law Firm
Blackburn Romey	Habush Habush & Rottier SC
Blackstone Law	Haggerty, Silverman & Justice, PC
Boughter Sinak, LLC	Hamburg, Rubin, Mullin, Maxwell & Lupin, PC
Brandon J. Broderick, LLC	Harding & Mazzotti, LLP
Bravo Law Firm	Hardison & Cochran, PLLC
Brent M. Lowman, Esq., CPA	Harmon, Linder & Rogowsky
Brodsky & Smith LLP	Harris Personal Injury Lawyers, Inc.
Bryson Woulfe, PC, Attorneys at Law	Hawthorne Atchison Riddle
Buitrago & Associates	Haymore & Holland, P.C.
Butler Norris & Gold	Heidari Law Group, PC
Byrd & Gonzalez P.A.	HMC Civil Rights Law, PLLC
Calstrat Law Group, APC	Holland Injury Law, LLC
Cantor, Wolff, Nicastro & Hall	Holloway Bethea & Others, PLLC
Cash, Krugler and Fredericks, LLC	Jacoby & Meyers Attorney LLP
Century Park Law Group, LLP	Jakubowski, Robertson, Maffei, Goldsmith & Tartaglia, LLP
Chalik & Chalik, PA	James Hawkins, APLC
Chanfrau & Chanfrau	James Trauring & Associates, LLC
Chapman & Bowling, LLC	Jarrett & Price LLC
Child & Jackson	Jaurigue Law Group
Christopher L. George, PC	JJC Law LLC
Chute O'Malley Knobloch & Turcy, LLC	JML Law
Cooper Elliott	John Wright Law Firm PLLC
Dana & Dana	Jones Law Firm
Daspit Law Firm, PLLC	Josh Vorhees and Troy Bailey
David Blackwell Law, LLC	JS Abrams Law, PC
Dell & Dean, PLLC	Jurewitz Law Group
deLuca Levine	Kent Law PLC
Deon Goldschmidt Attorneys, PLLC	King & Siegel LLP
Diversity Law Group, PC	Klein & Folchetti, PC
Douglas Law Firm, PLLC	Koul Law Firm
Downtown LA Law Group	Lauby, Mankin & Lauby, LLP
Dozier Law Firm, LLC	Law Office of Greg K. Smith
Drafahl Law Firm	Law Office of Andrew S. Blumer
Duke Seth, PLLC	Law Office of Arin Khodaverdian
Duncan Law Firm, LLC	Law Office of Ball & Yorke
Dworcin & Maciariello The Georiga Law Lions	

Law Office of Charles M. Hammer
 Law Office of David E. Gordon, The
 Law Office of David H. Kaplan, LLC
 Law Office of David Pourati
 Law Office of Grosso & Sarkisian
 Law Office of Jennifer I. Freeman
 Law Office of Joann L. Pheasant
 Law Office of Kaleb A. Godwin
 Law Office of Ronald C. Cox
 Law Office of Thomas Tona, PC
 Law Office of Tomy J. Acosta
 Law Office of Uriel E. Gribetz
 Law Offices of Armen Zadourian
 Law Offices of Carl Palomino, PA
 Law Offices of Christopher L. Hamblen
 Law Offices of Doner & Castro, PC
 Law Offices of Ernest H. MacMillan
 Law Offices of Fernando D. Vargas
 Law Offices of Gerald L. Marcus
 Law Offices of Glenn & West, LLC
 Law Offices Of Ilan N Rosen Janfaza, APC
 Law Offices of Jacob Emrani, APC
 Law Offices of Jason Turchin
 Law Offices of Michael R. Loewen
 Law Offices of Ramin R. Younessi, APLC
 Law Offices of Robert D. Berkun, LLC
 Law Offices of Robin E. Paley, APLC
 Law Offices Of Russell F. Behjatnia
 Law Offices of Stephen J. Kleeman
 Law Offices of Steve Gimblin
 Law Offices of Stewart & O'Kula
 Law Offices of William W. Green & Associates
 Lawyers for Employee & Consumer Rights APC
 Leavitt & Eldredge
 Leonard Sciolla
 Lexicon Law, PC
 Lowenthal & Abrams, PC
 Mandelbaum Barrett, PC
 Manning Law, APC
 Marshall P. Whalley & Associates, PC
 Mat Law LLP
 Matthew J. Consolo
 Maximino Law, LLC
 McCormick Law Firm
 McKee Law, LLC, PA
 McNeelylaw, LLP
 Melmed Law Group, PC
 Mendez Law Offices, PLLC
 Michael Roofian & Associates, APC
 Mickey Keenan, PA
 Mills & Cahill, LLC
 Mizrahi Kroub LLP
 Moon Law Group, PC
 Mooradian Law, APC
 Morgan & Morgan
 Morgan & Morgan Atlanta, PLLC
 Morgan & Morgan Orlando, PA
 Morgan & Morgan Tampa PA
 Morgan & Morgan Tampa, PA
 Morgan & Morgan, Kentucky PLLC
 Morgan & Morgan, PA
 Noam Glick, Glick Law Group
 Office of General Counsel, Office of the U.S. Trade Representative
 Office of the Assistant Chief Counsel International Trade Litigation, U.S. Customs and Border Protection
 Olive, Sanchez & Associates, PLLC
 O'Malley Tunstall, PC
 Philips & Associates
 Phillip Browarsky & Co., LLC
 Piazza Law Group
 Polaris Law Group
 Prugh & Associates, PA
 Rafii & Associates, PC
 Ramey & Schwaller, LLP
 Reginald McDaniel, Attorney at Law, LLC
 Reisner & King LLP
 Reuben Yeroushalmi
 Rinehardt Law Firm
 Robes Law Group, PLLC
 Rogers & Driver, PSC
 Rosenberg, Kirby, Cahill, Stankowitz & Richardson
 Rubenstein Law, PA
 Rucka O'Boyle Lombardo & McKenna
 SC Licensing, LLC
 Schmidt Kramer, PC
 Schneider Williamson LLC
 Schroeter, Goldmark & Bender
 Seiller Waterman LLC
 Seven Hills LLP - Kimberly Gates Johnson
 Shapiro, Washburn & Sharp, PC
 Shaw & Shaw, PC
 Sheehan & Associates, PC
 Shegerian & Associates
 Shields Reeves, PLLC
 Shiner Law Group, PA
 Silva Injury Law, Inc.
 Simon & Simon, PC
 SoCal Equal Access Group
 Soho Law Firm
 Southern California Labor Law Group, PC
 SP Law Group, A Professional Corporation
 Spielberger Law Group
 State of New Jersey
 State of New York
 State of Tennessee
 Stein Law
 Steven L. Chung, Esquire, LLC
 Swartz Culleton PC
 The Aguirre Law Firm, PLLC
 The Barnes Firm, LC
 The Blankenship Law Firm, PLLC

The Capital Law Firm
The Chiurazzi Law Group
The Flood Law Firm, LLC
The Florida Law Group
The Harrell Law Firm, LLC
The Law Office of Gregory S. Sconzo, PA
The Law Offices of Nooney, Roberts, Hewett & Nowicki
The Odierno Law Firm, P.C.
The Schapiro Law Gorup, PL
The Verdecia Law Firm, LLC
Thomas N. Thurlow & Associates, PC
Thompson, Brody & Kaplan, LLP
Tishbi Law Firm, APC
Tofer & Associates
Trujillo Gonzalez, PC
Turley, Peppel & Christen LLC
United States of America
US Department of Justice
Vineet Dubey
Watts Guerra LLP
Weaver & Fitzpatrick
Wham & Wham Lawyers
Willis Spangler Starling
Wilshire Law Firm
Winters & Yonker, PA
Wolfson Law Firm, LLP
Yates Law, LLC

Bankruptcy Judges

Chief Judge Laurie Selber Silverstein
Judge Brendan L. Shannon
Judge Craig T. Goldblatt
Judge J. Kate Stickles
Judge John T. Dorsey
Judge Karen B. Owens
Judge Mary F. Walrath
Judge Thomas M. Horan

Members of U.S. Trustee's Office

Andrew R. Vara
Benjamin Hackman
Fang Bu
Hannah M. McCollum
Jane Leamy
Jonathan Lipshie
Joseph Cudia
Joseph McMahon
Linda Casey
Linda Richenderfer
Malcolm M. Bates
Richard Schepacarter
Rosa Sierra-Fox
Timothy J. Fox, Jr.

Ordinary Course Professionals

Alston & Bird LLP
Amin Talati Wasserman LLP
Avalara Inc.
Baker & Hostetler LLP
Baker McKenzie
Benesch Friedlander Coplan
Bradley Arant Boult Cummings
Bryce Downey & Lenkov LLC
Burns & Farrey PC
Chartwell Law Offices LLP
Davids & Cohen PC
Deloitte & Touche LLP
Deloitte Tax LLP
Fish & Richardson PC
Galloway Johnson Tompkins
Gibbs & Bruns LLP
Gordon Rees Scully & Mansukhani LLP
Greenberg Traurig LLP
Haight Brown & Bonesteel LLP
Hall & Evans LLC
Huth Reynolds LLP
Ice Miller LLP
Joele Frank Wilkinson Brimmer Katch
Kalbaugh Pfund & Messersmith PC
KPMG LLP
Law Offices of Michael Steel
Leak And Dougals PC
Lewis Thomason King Krieg & Waldrop
Mayer LLP
MB Law Group LLP
Meridian Compensation Partners LLC
Mintzer Sarowitz Zeris
Moore & Van Allen PLLC
Morgan Lewis & Bockius LLP
Murphy Sanchez PLLC
Norton Rose Fulbright US LLP
Nuzzo & Roberts LLC
PricewaterhouseCoopers LLP
Quinn Law Firm
Reed Smith LLP
Rendigs, Fry, Kiely & Dennis, LLP
Rock Hutchinson PLLP
Satterlee Gibbs PLLC
Sea LTD
Secrest Wardle Lynch Hampton
Segal McCambridge Singer
Steptoe & Johnson PLLC
Tax Credit Co
Thompson Hine LLP
Thomson Reuters West
Truitt Law Firm LLC
Vertex Inc
Vorys Sater Seymour Pease LLP
Young Moore And Henderson PA

Temporary Labor/ Staffing Agencies

Adecco Employment Services
Akkodis
Avi Foodsystems Inc
Avriel Ralys
Bam Marketing Services Ltd
Boren Brothers Waste Services
CHEP USA
City of Kentwood Treasurer
Compass Group
D&J Master Clean Inc
Daily Services
Distribution Solutions
Erg Staffing Service LLC
Express Services Inc
Forte Transportation
Fun Online Corporation
Furnituresource
Infosys Limited
It Xcel Consulting
Maxwell Consulting LLC
Minute Men Staffing Svc
Partners Personnel Management
Peopleshare LLC
Pridestaff
Retail Logistics Excellence Relexo
Snider Blake Personnel
Supriya Kolhatkar
Surge Staffing
Texoma Business Services LLC
Vertiv Corporation
Winsor Staffing LI&C
Everest Technologies

Benefit Providers

Anthem, Inc.
IEC Group, Inc. d/b/a AmeriBen
OptumRx
ArchimedesRx
Metropolitan Life Insurance Company
VSP Vision Care, Inc.
Sun Life and Health Insurance Company
Optum Financial, Inc.
Nationwide Mutual Insurance Company
The Allstate Corporation
Sedgwick Claims Management

Shareholders

FMR LLC
BlackRock, Inc.
Liechtensteinische Landesbank Aktiengesellschaft
The Vanguard Group, Inc.

Equipment Lessors & Financing

IBM Credit LLC
Mitsubishi HC Capital America

Creditor Professionals

Berkeley Research Group, LLC
Otter Bourg P.C.
Choate, Hall & Stewart LLP

Potential Purchasers/ Investors

Nexus Capital Management LP

U.S. Bankruptcy Court Staff & UST Staff

Una O'Boyle
Stephen Grant
Laura Haney
Nikki Washington
Demitra Yeager
Nickita Barksdale
Claire Brady
Marquietta Lopez
Danielle Gadson
Amanda Hrycak
Jill Walker
Rachel Bello
Cacia Batts
Lora Johnson
Paula Subda
Alfonse Lugano
Catherine Farrell
Laurie Capp
Lauren Attix
Holly Dice
Shakima L. Dortch
Diane Giordano
Michael Girello
Christine Green
Nyanquoi Jones
Hawa Konde
Jonathan Nyaku
James R. O'Malley
Edith A. Serrano
Elizabeth Thomas
Dion Wynn

Members of the Creditors Committee

Blue Owl Real Estate Capital LLC
Zest Garden Limited
Twin Star International Inc.
Everstar Merchandise Co. Ltd.
Realty Income Corp.
America's Realty LL
NCR Voyix Corp. (f/k/a NCR Corp.)

Top 30 Unsecured Creditors

Zest Garden Limited
FXI, Inc.
Pan Asian Creations Limited
Polygroup Evergreen Limited

Round Tripping Ltd	Boston Warehouse Corp.
Keeco, LLC	Dell Financial Services LLC
PPJ LLC	Hongkong GMS Intl Co. Ltd
Ameriwood Industries	Twom Star International
Singsong International Trade Co LIM	Topmost Design Co. Ltd
All Courtesy Int'l Ltd	ESI Cases and Accessories Inc.
Giftree Crafts Co. Ltd.	Ashley Furniture
Carlington IndustriesLtd	Serta Inc.
Ningbo Electrical Appliance Co.	Big AVCA Owner LLC
3M Company	Sealy Inc.
Millenium Gifts Ltd	Elite Comfort Solutions
Zhejiang Hengtai Crafts	Fusion Furniture Inc.
Building Air Services HVAC LLC	Everstar Merchandise

SCHEDULE 2

Current, Former, and Closed Clients

Current¹ Clients²

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a McDermott Client
3M Company	3M Company
Albertson's Inc., Albertson's LLC	Albertsons Companies, Inc.
Alliant Energy	Alliant Energy Corporation
Allianz Global Risks US Ins Co.	Allianz Resolution Management (a/k/a Allianz Global Risks US Ins Co.)
Allstate Insurance Company OBO Wiseltier, Emelia; The Allstate Corporation	Allstate Corporation
Ameren Illinois; Ameren Missouri	Ameren
American Electric Power; AEP – Appalachian Power; AEP/24406-Wheeling Power	American Electric Power Service
Annette Adams	Annette W. Adams; VentureOn Management LLC
Aon plc	Aon plc
Aspen	Aspen Bermuda Limited; Aspen Insurance (UK) Limited
Avalara Inc.	Avalara, Inc.
AXA XL; XL Insurance America Inc.; Indian Harbor Insurance Co.	AXA Investment Managers; Kamet New Gestion
AXIS Insurance Co.; Axis Surplus Insurance Company	AXIS Managing Agency Ltd.; Axis Specialty Limited; AXIS Specialty U.S. Services, Inc.
Bank of America; Bank of America, N.A	Bank of America and its affiliates
Beazley Insurance Company, Inc.; Beazley – Lloyd's Syndicate	Beazley Furlonge Limited
Bellevue Plaza	Amazon.com and its subsidiaries
Berkeley Research Group, LLC	Berkeley Research Group LLC

¹ The term “current client” means a client to whom time was posted in the 12 months preceding September 24, 2024, the date that the Committee selected McDermott as its proposed counsel.

² McDermott may currently represent or have previously represented certain affiliates of the entities disclosed herein, and the disclosure is accordingly broad in scope.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a McDermott Client
Berkshire Hathaway Specialty Insurance Co.	Berkshire Hathaway Specialty Insurance
BlackRock, Inc.	BlackRock
Blue Owl Real Estate Capital LLC	Blue Owl Capital Holdings, LP
Bradley Arant Boult Cummings	Bradley Arant Boult Cummings LLP
CF Partners LLC	CF Industries Holdings, Inc. and its subsidiaries
CGCMT 2006-C4 - 5522 Shaffer Rd LLC	Citigroup Global Markets, Inc. and its affiliates, including CGCMT 2006-C4
City of Rock Hill, SC	City of Rock Hill, S.C.
C.N.A.	CNA Holdings LLC; Peppermint, Inc. (a.k.a. CNA)
Columbia Gas of Virginia	NiSource Inc.
Compass Group	Compass Group USA; Compass Group Holdings S.A.
Constellation NewEnergy; Constellation NewEnergy Gas Div LLC	Constellation
CoServ	Denton County Electric Cooperative, Inc.
Dell Financial Services LLC	Dell, Inc. (IP)
Deloitte & Touche LLP; Deloitte Tax LLP	Deloitte & Touche
Demoulas Super Markets, Inc.	Demoulas Super Markets
Direct Energy; NRG Business Solutions; Reliant Energy Solutions	NRG Energy, Inc. and certain subsidiaries, including NRG Business Solutions
Engie Resources; Engie Power & Gas LLC	ENGIE SA; Societe Hydro Electrique du Midi (SHEM); CPCU Compagnie Parisienne de Chauffage
Fidelis Bermuda	Fidelis Insurance Bermuda Limited
Fifth Third Bank; Fifth Third Bank, National Association	Fifth Third Bank
Florida Power & Light Company	NextEra Energy Resources, LLC
GMS Management Co. Inc.; GMS Management OF II, Inc.	GMS Management Solutions USA Inc.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a McDermott Client
Guggenheim Securities, LLC	Guggenheim Capital, LLC
Hiscox Insurance Company	Hiscox Insurance Company (Bermuda) Limited
Howard Center, LLC	Howard Center
Jones Lang Lasalle Americas, Inc.	Jones Lang LaSalle Americas, Inc.
JPMCC 2007-LDP12 South Expressway 83, LLC; JPMCC 2016-JP4 Knights Road LLC	JPMorgan Chase Bank N.A. and its affiliates, including JPMCC 2007-LDP12 South Expressway 83, LLC and JPMCC 2016-JP4 Knights Road LLC
KPMG LLP	KPMG International and certain affiliates, including KPMG Huazhen LLP
K-VA-T Food Stores Inc.	K-VA-T Food Stores, Inc.
Level 3 Communications	Lumen Technologies, Inc. and certain affiliates, including Level 3 Communications
Liberty Mutual Insurance Company; Liberty Excess & Surplus Lines Inc./Ironshore; The Ohio Casualty Insurance Company; Magna Carta Insurance Limited	Liberty Mutual Insurance and its affiliates, including Liberty Mutual Insurance Company, Liberty Excess & Surplus Lines Inc./Ironshore, The Ohio Casualty Insurance Company, and Magna Carta Insurance Limited
Lloyds of London/HSCOX	Hiscox Insurance Company (Bermuda) Limit
M&T Bank	Manufacturers and Traders Trust Company and certain subsidiaries, including Wilmington Trust, N.A. and Wilmington Trust Company
Marsh LLC	Marsh & McLennan Companies and certain affiliates, including Marsh LLC
MidAmerican Energy Company	Berkshire Hathaway Energy Company (f/k/a MidAmerican Energy Company)
Mitsubishi HC Capital America	Mitsubishi Heavy Industries, Ltd.; Mitsubishi Power Europe, Ltd.
National Grid	National Grid Renewables Development, LLC
NCR Voyix Corp. (f/k/a NCR Corp.)	NCR Corporation

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a McDermott Client
NIPSCO - Northern Indiana Public Serv Co.	NiSource Inc.
Pacific Gas & Electric	Pacific Gas & Electric (PG&E)
Pacific Power-Rocky Mountain Power	PaciCorp (a/k/a Pacific Power & Light Co., Utah Power & Light Co.)
Partner Re-Insurance Ltd.	Partner Reinsurance Company of the U.S.
PEPCO (Potomac Electric Power Company); Potomac Edison	Potomac Edison Company
PricewaterhouseCoopers LLP	PricewaterhouseCoopers, LLP
Pridestaff	PrideStaff
Procter & Gamble	Procter & Gamble Company
Public Service Company of Oklahoma	American Electric Power Service
San Diego Gas & Electric	Sempra Energy Corp.
Santa Clara County - San Jose, CA	Santa Clara Valley Health & Hospital System
Semco Energy Gas Company	SEMCO Energy Gas Company
Southern California Edison	Southern California Edison; Southern California Edison Company
Southern California Gas (The Gas Co.)	Sempra Energy Corp.
Starr Indemnity & Liability Company; Starr Specialty Insurance Company; Starr Surplus Lines Ins Co.	C.V. Starr & Co.
T-Mobile USA Inc.	T-Mobile USA, Inc.
Taylor Davis	Texas Accountants and Lawyers
Travelers Casualty and Surety Company of America	Travelers Management Limited
U.S. Bank National Association	U.S. Bank
Verizon Wireless	Verizon Wireless, Inc.
Wal-Mart East, LP	Wal-Mart Stores, Incorporated
Washington Gas	Washington Gas
Waste Management; Waste Management National Services, Inc.	Waste Management Inc.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a McDermott Client
Wegmans Food Markets, Inc.	Wegmans Food Markets, Inc.
Wells Fargo Bank; Wells Fargo Bank, National Association	Wells Fargo Bank, N.A.
WRB/Nautillius Insurance Co.	W.R. Berkley Corporation; W.R. Berkley (Europe) AG
Xcel Energy	Xcel Energy Services, Inc.
Zurich; Zurich American Insurance Company; Steadfast Insurance Company	Zurich American Insurance Company; Zurich Insurance Company Ltd.; Zurich (Lux) Real Estate I S.C.S. SICAV-SIF; Zurich Deutscher Herold Lebenversicherun; Enstar (US) Inc.; REX-ZDHL S.C.S. SICAV-SIF; REX-Aurea-ZDHL S.C.S.; Versorgungskasse der Deutscher Herold Versicherungsgesellschaften VVaG

Former¹ Clients

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that was a Former McDermott Client
American Electric Power; AEP – Appalachian Power; AEP/24406-Wheeling Power	Energy Tax Group
CHEP USA	CHEP Equipment Pooling BV
CPS Energy	CPS Energy
Engie Resources; Engie Power & Gas LLC	Engie North America Inc.
FMR LLC	Fidelity Investments and certain affiliates, including FMR LLC
Infosys Limited	Presbyterian Healthcare Services
Michael Clark	Michael Clark
Mike Johnson	Michael O. Johnson
Norton Rose Fulbright US LLP	Norton Rose
Spire	Spire, Inc.
Zurich; Zurich American Insurance Company; Steadfast Insurance Company	Zurich Insurance plc

¹ The term “former client” means a client to whom time was posted between 12 and 36 months preceding September 24, 2024, the date that the Committee selected McDermott as its proposed counsel, but for whom no time has been posted in the 12 months preceding September 24, 2024.

Closed¹ Clients

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a Closed McDermott Client
Ace American Insurance Co.; ACE Insurance; ACE Property and Casualty Insurance Company; Chubb Bermuda Insurance Ltd.; Federal Insurance Company	Chubb Group Holdings Inc. and affiliates, including Ace American Insurance Co., ACE Property and Casualty Insurance Company, Chubb Bermuda Insurance Ltd., and Federal Insurance Company
AIG Specialty Insurance Company; American International Reinsurance Company Ltd.; National Union Fire Insurance Company of PA; National Union Fire Insurance Co of Pittsburgh, PA	AIG; National Union Fire Insurance
Allied World Assurance Company (AWAC); Allied World National Assurance Company; Allied World Assurance Company Ltd.	Allied World Assurance Company
Allstate Insurance Company OBO Wiseltier, Emelia; The Allstate Corporation	Allstate Insurance Company
AmeriGas	AmeriGas Propane, Inc.
Anthem, Inc.	Elevance Health Inc. (a/k/a Anthem, Inc.)
AXA XL; XL Insurance America Inc.; Indian Harbor Insurance Co.	AXA XL; XL Insurance Company SE
City and County of San Francisco; San Francisco Tax Collector; San Francisco Dept. of Public	City of San Francisco
C.N.A.	CNA Insurance Company Limited
Continental Casualty Company	Continental Casualty Company
Duke Energy	Duke Energy Corp.
Endurance American Insurance Company (Sompo)	Endurance American Insurance Company
Eversource Energy	Eversource Energy
Great American Spirit Ins. Company	Great American Insurance Group

¹ The term “closed client” means a client to whom time was posted in the 36 months preceding September 24, 2024, the date the Committee selected McDermott as its proposed counsel, but for which the client representation has been closed.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a Closed McDermott Client
Greenberg Traurig LLP	Aurinia Pharmaceuticals, Inc.
Hudson Insurance Company	Hudson Insurance Company
James C. Koehler	Nuveen Cosmetic & Reconstructive Surgery
KPMG LLP	KPMG LLP
Lloyds of London - Canopius	Canopius U.S. Insurance, Inc., Canopius Group Limited, Canopius Managing Agents Limited, Canopius U.S. Holdings, Inc., Canopius Underwriting Agency, Inc.
Metropolitan Life Insurance Company	Metropolitan Life Insurance Company
Nationwide Mutual Insurance Company	Nationwide Mutual Insurance Company
Shelter Reinsurance	Shelter Mutual Insurance Company
Starr Indemnity & Liability Company; Starr Specialty Insurance Company; Starr Surplus Lines Ins Co.	Starr Indemnity & Liability Company, Inc.
Starstone Specialty Ins Co. (CORE)	Core Specialty
The Vanguard Group, Inc.	Vanguard Group
Zurich; Zurich American Insurance Company; Steadfast Insurance Company	Zurich Insurance plc Niederlassung für Deutschland; Zürich Beteiligungs-Aktiengesellschaft; Herengracht Investments B.V.; Meatpacking B.V.; Rokin 49 B.V.; Rokin 21 B.V.; Spiegelhof Vastgoed B.V.; REX-EAST SARL; REX-De Baak B.V.; Zurich (Lux) Real Estate I S.C.S. SICAV; REX Humboldthafen 3 GmbH & Co. KG

EXHIBIT C

Morris Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
) Chapter 11
)
BIG LOTS, INC., <i>et al.</i> ,) Case No. 24-11967 (JKS)
)
Debtors. ¹) (Jointly Administered)
)

**DECLARATION OF ANDREW MORRIS IN SUPPORT
OF APPLICATION OF THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF BIG LOTS, INC., ET AL., TO
RETAIN AND EMPLOY McDERMOTT WILL & EMERY LLP
AS COUNSEL, EFFECTIVE SEPTEMBER 24, 2024**

I, Andrew Morris, declare as follows:

1. I am a legal representative of Blue Owl Real Estate Capital LLC, which serves as Chair of the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases (the “Chapter 11 Cases”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”). I submit this declaration (the “Declaration”) in support of the Committee’s application (the “Application”)² to retain and employ McDermott Will & Emery LLP (“McDermott”) as counsel pursuant to sections 328(a) and 1103(a) of the Bankruptcy Code, Bankruptcy Rule 2014(a), and Local Rule 2014-1, effective as of September 24, 2024. I have reviewed and am familiar with the contents of the Application, as well as the Azman Declaration, which is attached to the Application as **Exhibit B**. Except as otherwise

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

noted, I have personal knowledge as to all the information set forth below. I submit this Declaration solely in my capacity as legal representative of Blue Owl Real Estate Capital LLC and as Chair of the Committee.

2. This Declaration is provided pursuant to ¶ D.2 of the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the “U.S. Trustee Guidelines”) promulgated by the Office of the United States Trustee (the “U.S. Trustee”). I am informed by McDermott that the U.S. Trustee Guidelines require that any application for employment of an attorney under sections 327 or 1103 of the Bankruptcy Code be accompanied by a verified statement from the client that addresses the following:

- a. The identity and position of the person making the verification.
- b. The steps taken by the client to ensure that the applicant’s billing rates and material terms for the engagement are comparable to the applicant’s billing rates and terms for other non-bankruptcy engagements and to the billing rates and terms of other comparably skilled professionals.
- c. The number of firms the client interviewed.
- d. If the billing rates are not comparable to the applicant’s billing rates for other non-bankruptcy engagements and to the billing rates of other comparably skilled professionals, the circumstances warranting the retention of that firm.
- e. The procedures the client has established to supervise the applicant’s fees and expenses and to manage costs.

3. McDermott was selected by the Committee as its counsel after interviewing a series of law firms. As a representative of a member of the Committee, I was directly involved in the Committee’s decision to select McDermott as its counsel in the Chapter 11 Cases, and actively participated in negotiating the terms of McDermott’s employment together with other members of the Committee.

4. I understand that McDermott has extensive experience in and knowledge of complex chapter 11 matters, and has represented official and unofficial committees, debtors, and other primary case parties in numerous complex and prominent chapter 11 bankruptcy cases in recent years, including cases in this jurisdiction. For these reasons, the Committee believes McDermott possesses the requisite knowledge and expertise in the areas of law relevant to the Chapter 11 Cases and is well qualified to represent the Committee as its counsel.

5. I and other members of the Committee have reviewed McDermott's standard rates for bankruptcy services, as set forth in the Application. Based upon representations made to the Committee by McDermott, I understand that those rates are consistent with McDermott's rates for comparable non-bankruptcy engagements and the billing rates and terms of other comparably skilled firms for providing similar services. Based on these representations, the Committee members' experience in both the bankruptcy field and in other fields in which the Debtors operate, and the information learned through the counsel interview process, the Committee believes these rates are reasonable.

6. It is my understanding that McDermott will seek payment of 80% of its fees and 100% of its expenses on a monthly basis in accordance with any interim compensation order entered by the Court. The Committee intends to monitor McDermott's fees and expenses (along with those of the Committee's special real estate counsel, Cole Schotz P.C., and financial advisor, FTI Consulting, Inc.) and to manage costs, including by reviewing all applications for compensation submitted by McDermott to ensure that McDermott's fees and costs are appropriate in scope and amount, and that there has been no unreasonable duplication by the Committee's other professionals.

7. The facts set forth in this Declaration are based upon my personal knowledge, my review of the relevant documents, information provided to me or verified by McDermott, and my personal opinion based upon my experience, knowledge, and information provided to me. I am authorized to submit this Declaration on behalf of Blue Owl Real Estate Capital LLC, as Chair of the Committee, and, if called upon to testify, I would testify competently to the facts set forth herein.

8. Except as noted above, nothing contained herein is intended to limit McDermott's ability to request allowance and payment of fees and expenses pursuant to sections 330 and 331 of the Bankruptcy Code, nor to restrict McDermott's right to defend any objection raised to the allowance or payment of such fees, nor to restrict the Committee's right to retain conflicts counsel to prosecute any such fee objection to the extent it is not resolved informally by the parties.

9. Based on the foregoing, the Committee is of the opinion that it is necessary to retain and employ McDermott as its counsel, effective as of September 24, 2024, and that such retention and employment is in the best interests of the Debtors' estates.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: October 18, 2024

THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS

By: /s/ Andrew Morris

Andrew Morris, solely in my capacity as an authorized signatory of Blue Owl Real Estate Capital LLC, the Chair of the Official Committee of Unsecured Creditors of Big Lots, Inc., *et al.*